



# City Council Regular Meeting Agenda

Monday, February 24, 2025 at 6:30 PM  
City Council Chambers, 401 Virginia Street, New Meadows, ID 83654

PUBLIC NOTICE: THIS MEETING IS RECORDED AND PLACED IN AN ONLINE FORMAT. PERSONS MAY BE ABLE TO EITHER VIEW OR LISTEN TO VIDEO / AUDIO OF THIS MEETING UNTIL WHICH TIME THE RECORDING IS DESTROYED UNDER THE CITY'S RECORD RETENTION POLICY.

## PARTICIPATE VIA ZOOM

Direct Link: <https://us06web.zoom.us/j/89039514049?pwd=3XBUHkyBocKcGpHyHiyTcFRAaASJnj.1>

Call in: 253-205-0468

Meeting ID: 890 3951 4049

Password: 784671

## **ROLL CALL / PLEDGE OF ALLEGIANCE**

### **PUBLIC INPUT**

(The Public is invited to speak to any item NOT already on the agenda. Items regarding Personnel or Elected Officials should be discussed with the Mayor. The Mayor or Presiding Officer may limit the amount of time). The public may be called upon to speak on any item on the agenda.

### **REPORTS**

1. Mayor's Report

### **DISCUSSION ITEMS**

2. The New Meadows Youth Center Update
3. Volunteer Policy
4. Local Option Tax

### **ACTION ITEMS**

5. Road & Street Committee Appointments
  - \* Doug Buys
  - \* Doug Deasy
  - \* Ken Crogh
  - \* Johnny Brown
6. Sonya Brodhecker - Notary approval
7. Approval of John Stone as inspector on Ziplly project
8. Executive Session - 74--206b To Consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.
9. Change in Employee wage/status

### **CONSENT AGENDA**

10. February 10, 2025 Meeting Minutes
11. Paid & Pending Claims

### **FUTURE MEETING TOPICS**

### **ADJOURNMENT**

Any person needing special accommodation to participate in the above noticed meeting should contact the City Clerk's Office at, 347-2171, at least 24 hours in advance of the meeting date.

City of New Meadows Mission Statement:

***“To provide citizens with a safe and clean community as we develop a vibrant, diverse economy together. Through coordinated and collaborative planning, we will utilize proactive means to provide effective, safe and fiscally responsible municipal programs and services while building and maintaining infrastructure of adequate capacity to accommodate present and future needs. With the overall health of each resident in mind, we will maintain an open and honest government as we plan for the future while preserving, protecting and enhancing our legacy.”***

ADOPTED BY NEW MEADOWS RESOLUTION #279–2022

April 25, 2022

#### CITY MISSION STATEMENT

“To provide citizens with a safe and clean community as we develop a vibrant, diverse economy together. Through coordinated and collaborative planning, we will utilize proactive means to provide effective, safe and fiscally responsible municipal programs and services while building and maintaining infrastructure of adequate capacity to accommodate present and future needs.

With the overall health of each resident in mind, we will maintain an open and honest government as we plan for the future while preserving, protecting and enhancing our legacy.”

#### DEFINITION OF VOLUNTEER

Volunteers are individuals who perform services for the City of New Meadows without compensation. Volunteers serve **“at-will” and are not considered employees** of the City. The City has the discretion to dismiss a volunteer at any time with or without cause and without prior notice or due process.

#### TYPES AND TIERS OF VOLUNTEERS

Volunteers can be individuals or organized community groups. Volunteers assist City employees with programs, special events, and services projects, and serve on various boards and committees. Volunteers may serve for a single event, or on a continual basis throughout the year.

The City has two levels of volunteers that are referred to as Tier I and Tier II. Both levels of volunteers, Tier I and Tier II pertain to individual citizens or a group of citizens who wish to volunteer their services to the City.

The difference between the two levels is the degree of their unsupervised accessibility to minors or individuals with disabilities as well as sensitive and/or confidential information. Tier II volunteers are required to pass a background investigation in accordance with the parameters set forth ...

Below are the specific definitions that differentiate Tier I and Teir II volunteers.

A. Tier I volunteers are individual citizens who:

- a. Work with or around minor children or individuals with disabilities but **are supervised** by a City employee or another volunteer who has passed the City's criminal background check and fingerprint check, or are working in the **presence of the parent or adult guardian** of the minor child or the individual with a disability.
  - b. Work with or have access to confidential information, but **are supervised** by a City employee
- B. Tier II volunteers are individual citizens who:
- a. Work with or around minor children or individuals with disabilities, but are **not supervised** by a City employee or another volunteer who has passed the City's criminal background check and fingerprint check, or are **not working in the presence of the parent or adult guardian** of the minor child or the individual with a disability.
  - b. Are required to pass a background investigation in accordance ...

#### AGREEMENT BY VOLUNTEER:

I agree to volunteer my services to the City of New Meadows in accordance to the following understandings:

1. I will offer my services with no expectation of pay, benefits or other privileges of employment of any kind. I certify that I have not been promises and have no expectation that I will receive a paid position as a result of my volunteer work.
2. I understand that placement into volunteer positions are at the sole discretion of the City of New Meadows. Accordingly, my volunteer assignment/service may be withdrawn or terminated at any time.
3. My volunteer service will not confer on me the status of a City employee, while acting within the scop of this Agreement.
4. I certify that I have been given and have read the City of New Meadows Volunteer Guidelines. I understand my job duties and the potential hazards/risks that are involved, if any, for this volunteer position. I understand it is my responsibility to be aware of my physical condition and I will not engage in physical activity that are beyond my capabilities. I will notify my volunteer coordinator/supervisor of any significant change in my ability to do the work. If special skills are required for this project, I acknowledge I have been appropriately informed of the required tasks.
5. I grant the City permission to use my image in any and all publicity, advertising, and other materials, including websites and other electronic forms, or any other uses the City may deem proper. I waive any right to payment, royalties or any other consideration for use of the image in perpetuity.
6. If I drive a personal vehicle to and from a volunteer project, I certify that the vehicles are properly insured as required by the Idaho State Law.

7. I understand and agree that the City is not responsible for any of my personal property that is lost, damaged or stolen while I am participating as a volunteer.
8. As the parent, guardian, or supervising adult of the applying volunteer (if under the age of 18) I have read the City of New Meadows Volunteer Guidelines, agree to all the City's Volunteer Policies on his/her behalf, and grant permission for my child or ward to perform volunteer services for the City. I will keep informed of any changes in the City's Volunteer Policy that may affect his/her service or changes to his/her requirements.
9. If representing a group, it is my responsibility to ensure all group members are given access to the City of New Meadows Volunteer Guidelines and are informed of the City's Volunteer Policies. By agreeing to the City's Volunteer Policies, I acknowledge that I have informed all volunteers from our group the City's Volunteer Guidelines and Policies, and they have all agreed to the City's policies as a prerequisite of their volunteer services. It is my responsibility to keep my group's membership informed of any changes to the City's Volunteer Policies or changes to their service requirements.

#### **VOLUNTEER POLICIES AND GUIDELINES:**

The purpose of this handbook is to provide all volunteers with general information relating to personnel rules and general obligations. This handbook applies to all volunteers.

The manual is intended to be used as a guide. There may be occasions when the City must change the rules or give current rules a different interpretation than previously made. The City of New Meadows has the right to modify policies, both written and unwritten, as business requires. This manual is not a VOLUNTEER contract and both the VOLUNTEER and the City understand that this handbook may be changed with notice to the VOLUNTEER.

This manual and its contents supersede any representations made prior to its issuance, whether such were verbal or written, implied or expressed, or otherwise stated / given, even if such prior representations covered areas not addressed in this guide.

#### **VOLUNTEER POLICIES:**

All selection of volunteers and all volunteer decisions, including classification, transfer, discipline and discharge, will be made without regard to race, religion, sex, age, national origin, or

non-job-related disability, or any other characteristic protected by law. No job or class of jobs will be closed to any individual except where a mental or physical attribute, sex or age is a bona fide occupational qualification.

#### THE ORGANIZATION FOR WHICH YOU VOLUNTEER

- A. The City of New Meadows is a political subdivision of the state of Idaho, though it is not a part of state government.
- B. The City Council serves as the governing body of the City, carrying out local legislative duties and fulfilling other obligations as required by law. The City Council is the general policymaker for the City and has primary authority to establish terms and conditions of volunteer services with the City.
- C. The Mayor may appoint personnel to help carry out volunteer project responsibilities. As with all elected public officials, the Mayor and City Council are ultimately responsible to the voters of the City of New Meadows.
- D. Each volunteer should recognize that although he/she may serve as a volunteer supervised by the Mayor or department head, he/she remains an volunteer of the City, and not an volunteer of the official who supervises his/her work.
- E. The terms and conditions set forth in this Policy, and in the resolutions and policy statements that support it, cannot be superseded by any other official, without the express written authorization of the City Council.

#### **VOLUNTEER GUIDELINES:**

Volunteers are bound by the rules contained in this Volunteer Policies and Guidelines document.

Volunteers are recognized by the public as representatives of the City of New Meadows and shall be guided by the same work and behavior codes as City employees.

Volunteers have no authority to enter into contracts, whether oral or written with vendors, suppliers, merchants and/or members of the general public on behalf of the City of New Meadows.

Volunteers will not hold themselves out to the public as having authority to legally bind the City of New Meadows.

Volunteers may be asked to work on projects that are supportive of staff efforts. Volunteer opportunities are not guaranteed but are available based on current needs of the City.

#### **Confidentiality:**

Private, sensitive or confidential information discussed or handled within the course of a volunteer assignment must be kept strictly confidential and not be shared.

Any question about what information is appropriate to release or discuss should be communicated between the volunteers and the City.

**Community Relations:**

Volunteers act as ambassadors for the City of New Meadows and shall conduct business with the City and the public in a friendly and courteous manner. If the volunteer is unsure how to answer a question from a member of the public, they should contact a city staff member for directions.

**Dress Code:**

Attire must be clean and non-offensive and not interfere with personal safety in the work environment. For safety reasons, clothing requirements may be identified for specific duties assigned.

**Safety:**

Volunteers should be alert at all times, follow safety precautions and be aware of hazards., Unsafe conditions should be reported to City personnel. Volunteers are not allowed to operate power tools, machinery or City vehicles.

**Alcohol & Drug Free Workplace:**

Any volunteer who uses, brings, possess or is suspected of being under the influence of alcohol or any form of narcotic, drug or hallucinogen, except prescribed drugs under the direction of a physician, is subject to immediate dismissal.

In addition, any volunteer who transfers, sells or attempts to sell drugs on City property or while on City business, at any time, is subject to immediate dismissal and possible criminal charges under applicable laws of the State of Idaho.

**Right to Reject Service:**

The City of New Meadows reserves the right to limit the use of volunteers, adjust the hours of any volunteer work and to reject services, if its sole discretion deems fit, in order to best achieve the City's public purpose and policy.

Grounds for declining volunteer services or discontinuing the utilization of a volunteer may include, but are not limited to:

- Unacceptable background check results.
- Gross misconduct or insubordination, including failure to follow City Volunteer Policies and Guidelines.
- Suspicion of being under the influence of alcohol or controlled substances.
- Misuse or theft of City owned equipment, materials, or property.
- Mistreatment of the public, fellow volunteers, or City staff.
- Failure to satisfactorily perform assigned tasks and duties.

Volunteers should and can raise concerns and make reports without fear of retaliation. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of services.

**Harassment:**

All volunteers have a right to work in an environment free from all forms of discrimination and conduct that can be considered harassing, coercive or disruptive.

Consistent with the City's respect for the rights and dignity of each volunteer, harassment based on race, color, religion, sex, national origin, age, disability or any characteristic protected by law, will not be sanctioned or tolerated.

Furthermore, any volunteer witnessing acts of harassment or discrimination should immediately report it to their assigned City of Personnel.

**Personal Use of City Property:**

Personal use of City property by volunteers is not allowed and will result in dismissal. Personal use includes, but is not limited to, borrowing power tools and hand tools, equipment, supplies, City vehicles, trailers, generators, books and unauthorized duplication of City keys.

**Theft/Property Loss:**

Theft of any kind will not be tolerated and is grounds for dismissal. Removal of City property for personal use is considered to be unauthorized use of or the taking of City property. The crime of theft is subject to prosecution.

**Adherence To All Laws and Rules:**

All volunteers shall adhere to all applicable federal, state and City rules and regulations.



# Idaho Statutes

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

TITLE 50  
MUNICIPAL CORPORATIONS  
CHAPTER 10  
FINANCES

50-1045. CITY PROPERTY TAX RELIEF FUND. Any resort city may establish a city property tax relief fund into which may be placed all or any portion of revenues received from any nonproperty tax levied in accordance with the provisions of this act and such nonproperty tax revenues may be used to replace city property taxes in the ensuing fiscal year by the amount of nonproperty tax revenues placed in the city property tax relief fund if city voters have approved of such use of nonproperty tax revenues in the election authorizing such city nonproperty tax. Any resort city that receives more revenues from any local-option nonproperty tax than such city has budgeted shall establish a city property tax relief fund into which shall be placed all revenues received in excess of the budget amount and such excess revenues shall be used to replace city property taxes in the ensuing fiscal year by the amount of all excess revenues placed in said city property tax relief fund.

History:

[50-1045, added 1978, ch. 261, sec. 3, p. 568.]

**How current is this law?**



# Idaho Statutes

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

TITLE 50  
MUNICIPAL CORPORATIONS  
CHAPTER 10  
FINANCES

50-1047. GENERAL PROVISIONS. Any ordinance assessing a tax pursuant to this act shall contain a finding by the local governing body of the city based upon evidence presented to it that the condition set forth in section 50-1044, Idaho Code, exists and shall provide the methods for reporting and collecting taxes due. Taxes collected pursuant to any such ordinance shall be remitted to the city official designated in such ordinance or other such official contracting, pursuant to this act, with the city to provide collection services, and shall constitute revenue of the city available for any lawful corporate purpose approved by city voters subject to the provisions of this act. In any election, the ordinance submitted to city voters shall: (a) state and define the specific tax to be approved; (b) state the exact rate of the tax to be assessed; (c) state the exact purpose or purposes for which the revenues derived from the tax shall be used; and (d) state the duration of the tax. No tax shall be redefined, no rate shall be increased, no purpose shall be modified, and no duration shall be extended without subsequent approval of city voters. An ordinance adopting any local-option nonproperty tax authorized by this act may provide for separate identification of taxes as may be appropriate. The city clerk of any city adopting an ordinance pursuant to this act shall, immediately following approval of such ordinance, or any amendment thereto, forward a copy of said ordinance or amendment to the chairman of the state tax commission, and the chairman of the state board of tax appeals.

History:

[50-1047, added 1978, ch. 261, sec. 5, p. 568; am. 1979, ch. 221, sec. 1, p. 616; am. 1994, ch. 180, sec. 92, p. 488; am. 2003, ch. 32, sec. 25, p. 132.]

How current is this law?



# Idaho Statutes

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

TITLE 50  
MUNICIPAL CORPORATIONS  
CHAPTER 10  
FINANCES

50-1046. CITY LOCAL-OPTION NONPROPERTY TAXES PERMITTED BY SIXTY PER CENT MAJORITY VOTE. A sixty per cent (60%) majority of the voters of any resort city voting on the question may approve and, upon such approval, any city may adopt, implement, and collect, subject to the provisions of this act, the following city local-option nonproperty taxes: (a) an occupancy tax upon hotel, motel, and other sleeping accommodations rented or leased for a period of thirty (30) days or less; (b) a tax upon liquor by-the-drink, wine and beer sold at retail for consumption on the licensed premises; and (c) a sales tax upon part or all of sales subject to taxation under chapter 36, title 63, Idaho Code.

History:

[50-1046, added 1978, ch. 261, sec. 4, p. 568; am. 1984, ch. 225, sec. 1, p. 542.]

How current is this law?

# 1% FOR HOUSING/AIR

## HAILEY LOCAL OPTION TAX FACT SHEET

### 1. WHAT IS THE 1% LOCAL OPTION TAX FOR HOUSING/AIR?

Local Option Tax is a tax allowed in Idaho for resort cities. It is not a property tax, but a type of sales tax, on tourist retail transactions. The cities of Hailey, Ketchum and Sun Valley each have two Local Option Taxes: the “Original LOT”, described in Question #2, below and the 1% for Air LOT.

The cities of Hailey, Ketchum and Sun Valley voters passed ballot measures in 2014 (Sun Valley 2013) which added a second local option tax, generally referred to as “1% for Air”, which, in Hailey, taxes only rental cars and short-term/hotel room rentals. (Ketchum and Sun Valley tax additional items). All three cities renewed the ballot measure in 2017. (83% in Sun Valley; 74% in Ketchum and 76% in Hailey).

The Hailey City Council has prepared a ballot measure which will ask voters if they wish to split the existing “1% for Air” tax, with 0.5% of the tax dedicated to housing for Hailey citizens and workers who are housing-burdened and 0.5% of the tax dedicated to maintaining and increasing commercial air service and related marketing. No new tax would be imposed.



# 1% FOR HOUSING/AIR

## HAILEY LOCAL OPTION TAX FACT SHEET

### 2. WHAT IS TAXED UNDER THE CURRENT “1% FOR AIR” TAX?

In Hailey, this 1% tax was imposed on lodging and car rentals for:

- Maintaining and increasing commercial air service to Friedman Memorial Airport through the use of Minimum Revenue Guarantees or other inducements to providers;
- Promoting and marketing the existing service and any future service to increase passengers;
- For all ancillary costs which are associated with the ongoing effort to maintain and increase commercial air service, including reasonable program management costs and busing due to flight diversion(s); and
- Direct costs to collect and enforce the tax, including administrative and legal fees.

In Hailey, 1% for Air LOT is placed **ONLY** on hotel/motel/short term occupancy and rental cars, as compared to Hailey’s “Original LOT” which also includes a tax on restaurants and liquor by the drink (See Question #3 below). Both measures were passed by Hailey voters in 2020 by an 80% majority and are in place until 2050.



### 1% FOR AIR LOT COLLECTIONS 2014 AND 2021

Year	Hailey	Sun Valley	Ketchum	Total
2014	\$49,627 (3% of total)	\$336,085	\$1,191,437	\$1,577,149
2021	\$165,255 (3.73% of total)*	\$1,091,012	\$3,171,173	\$4,427,440

\*Approx. 5% of these funds are retained for administration of the fund



# 1% FOR HOUSING/AIR

## HAILEY LOCAL OPTION TAX FACT SHEET

### 3. WHAT IS LOCAL OPTION TAX?

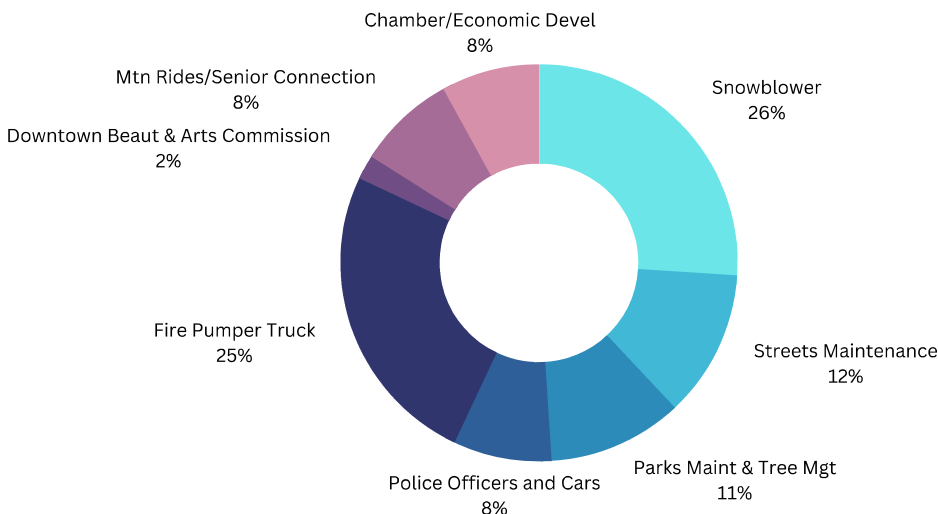
Local Option Taxes (LOT) are allowed by Idaho statute in resort cities with a population under 10,000. The purpose of the statute is to mitigate tourist impacts that would otherwise be paid for by property tax payers. Hailey began the process of instituting a Local Option Tax over 15 years ago. A four-year “trial” term was requested when the city brought forth its first LOT ordinance in 2006. Voters approved the measure with a 67% margin. The products that could be taxed in 2006 were voted in as: 1% on restaurant food, 2% on alcohol by-the-drink, 3% on lodging and 3% on car rentals. Hailey refers to this first Local Option Tax as the “Original LOT”.

The “Original LOT” tax was approved again by Hailey voters in 2009, 2013, 2017 and 2020.

The purpose of the tax was clearly defined and has been used in all of the allowed categories:

- Emergency services (rapid response, life-safety, traffic enforcement, training, staffing, equipment, vehicles, etc.)
- Maintenance, improvement and acquisition of parks
- Road repair, transportation enhancements, snow removal
- Public transit and related improvements
- City promotion, visitor information, special events and economic development
- Town improvements (library modernization, sidewalks, town square, etc.)
- Direct cost to administer and enforce the tax

### HAILEY “ORIGINAL LOCAL OPTION TAX” FY 23 BUDGETED EXPENDITURES



Question #1 explains the “1% for Air” LOT adopted in 2014, 2017 and 2020, and the proposed reallocation of the tax, 1% for Housing/Air.

### 4. IS THIS A TAX INCREASE?

There is no new tax proposed. The ballot measure asks voters if they wish to re-apportion the existing 1% for Air LOT as follows: 0.5% for community housing (dedicated to housing for Hailey citizens and workers who are housing-burdened and 0.5% dedicated to maintaining and increasing commercial air service and related marketing. The tax, if passed will be called “1% for Housing/Air”.

# 1% FOR HOUSING/AIR

## HAILEY LOCAL OPTION TAX FACT SHEET

### 5. WHAT HAPPENS IF THE BALLOT QUESTION DOES NOT PASS?

If the ballot measure does not pass, Hailey will continue to collect 1% for Air until 2050, as approved by Hailey voters in 2020.

### 6. WHAT WILL THE 0.5% FOR HOUSING FUNDS BE USED FOR?

The ballot measure asks Hailey voters if they wish to spend the 0.5% LOT funds to develop community housing for families living and working in Hailey. The Hailey City Council plans to conduct a robust public process to ask the Hailey community what types of community housing projects they wish to fund. As of 2023, Hailey City Council has taken the following steps:

- Adoption of an Interim Housing Policy, and preparation of a semi-annual Hailey Housing Report. You can read the report here: [tinyurl.com/haileyhousingreportjan23](https://tinyurl.com/haileyhousingreportjan23);
- Consultant contract to prepare a Housing Needs Assessment, which will look at demographics, economic indicators, housing inventory and housing needs in Hailey.
- Approval of a Scope of Work for the 2023 Hailey Comprehensive Plan Update, which will include a detailed Housing Chapter to guide housing policy and funding in Hailey.
- Allocation of \$500,000 to a Housing Capital Fund;
- Allocation of \$50,000 towards an employee housing stipend for housing-burdened Hailey employees.

If the ballot measure is passed, Hailey will have approximately \$78, 578 in the first year to spend on housing initiatives.

### 7. WHAT WILL THE 0.5% FOR AIR SERVICE FUNDS BE USED FOR?

The uses of the Air Service Funds (0.5% for Air) will not change. They include the items listed in Question #1 above.



**AN ORDINANCE OF THE CITY OF KETCHUM, BLAINE COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS: PROVIDING FOR THE IMPOSITION OF CERTAIN NONPROPERTY TAXES, TO-WIT: A ONE PERCENT (1%) TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION UNDER IDAHO CODE 63-3601, *et. seq.*, IDAHO SALES TAX ACT EXCEPT GROCERIES AND MOTOR VEHICLES, AN ADDITIONAL ONE PER CENTUM (1%) HOTEL-MOTEL ROOM OCCUPANCY TAX, AND AN ADDITIONAL ONE PER CENTUM (1%) LIQUOR BY-THE-DRINK TAX; PROVIDING FOR A FIFTEEN (15) YEAR DURATION OF SAID NONPROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NONPROPERTY TAXES SHALL BE USED; CREATING A PROPERTY TAX RELIEF FUND; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NONPROPERTY TAXES; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; REDETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER CLAUSE; AND, PROVIDING AN EFFECTIVE DATE OF THIS ORDINANCE.**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF Ketchum, Idaho:

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

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

(A) **Hotel-Motel:** The term "hotel-motel" means and includes any business including hotels, motels condominiums, tourist homes, and any other business which in the regular course of business rents or leases for occupancy temporary lodging to individuals with or without meals, except where residence is maintained continuously under terms of a lease or similar agreement for a period in excess of thirty (30) days.

(B) **Liquor by-the-drink:** The term "liquor by-the-drink" means and includes:

1. "Alcohol," meaning the product of distillation of any fermented liquor, rectified either once or more often, whatever may be the origin thereof, or synthetic ethyl alcohol.
2. "Spirits," meaning any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances in solution, including, among other things, brandy, rum, gin, and whiskey.
3. "Wine," meaning any alcohol beverage obtained by the fermentation of the natural sugar content of fruits (grapes, apples, etc.) or other agricultural products containing sugar (honey, milk, etc.)

4. "Beer," meaning any alcohol beverage obtained from the fermentation of sugar, barley, hops, m yeast and similar ingredients.

5. Any liquid or solid, patented or not, containing alcohol, spirits, or wine and susceptible of being consumed by a human being, for beverage purposes.

(C) Sale of Liquor by-the-drink: The term "sale of liquor by-the-drink" means and includes the sale at retail of liquor by-the-drink for consumption on the premises, and includes any transfer of money, title, exchange, barter or credit, conditional or otherwise, in any manner or by any means whatsoever as consideration.

(D) Room occupancy charge: The term "room occupancy charge" means and includes the total amount charged for the rental use or temporary occupancy of a room or living unit, valued in money, whether paid in money or otherwise, without any deduction.

(E) In the City of Ketchum means within the municipal boundaries of the City of Ketchum, Blaine County, Idaho.

(F) Person: The term "person" means and includes any individual, firm, copartnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

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

(H) Retail sale - Sale at retail: The terms "retail sale or sale at retail" mean a sale of tangible personal property for any purpose other than resale of that property in the regular course of business or lease or rental of that property in the regular course of business where such rental or lease is taxable under Section 63-3612(h), Idaho Code.

1. All persons engaged in constructing, altering, repairing or improving real estate, which includes construction of prefabricated buildings as defined in Section 63-3606A, are consumers of the material used by them; all sales to or use by such persons of tangible personal property are taxable whether or not such persons intend resale of the improved property.

2. The delivery in this State of tangible personal property by an owner or former owner thereof or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in this State, is a retail sale in this State by the person making the delivery. He shall include the retail selling price of the property in his total sales subject to tax under this Ordinance.

3. For the purposes of this Ordinance as enacted, the sale or purchase of a prefabricated building is deemed a sale or purchase of real property and not a sale or purchase of tangible personal property.

(I) Retailer: The term "retailer" means and includes:

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

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

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

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

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

(J) Sale: The term “sale” means and includes any transfer of title, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration and shall include any transfer of possession through incorporation or any other artifice found by the State Tax Commission to be in lieu of, or equivalent to, a transfer of title, an exchange or barter. “Sale” shall also include:

1. Producing, fabricating, processing, printing, or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting.

2. Furnishing, preparing, or serving for a consideration food, meals, or drinks.

3. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.

4. A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication.

5. Admission charges.

6. Receipts from the use of or the privilege of using tangible personal property or other facilities for recreational purposes.

7. Providing hotel, motel, condominium tourist home or trailer court accommodations and services, except where residence is maintained continuously under the terms of a lease or similar agreement for a period in excess of thirty (30) days.

(K) Sales price: The term “sales price” means and includes the total amount for which tangible personal property including services agreed to be rendered as a part of the sale, is sold, rented or leased, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

1. The cost of the property sold. However, in accordance with such rules and regulations as the State Tax Commission may prescribe, a deduction may be taken if the retailer has purchased property for some purpose other than resale or rental, has reimbursed his vendor for tax which the vendor is required to pay to the State or has paid the use tax with respect to the property, and has resold or rented the property prior to making any use of the

property other than retention, demonstration, or display while holding it for sale in the regular course of business such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.

2. The cost of materials used, labor or service cost, losses, or any other expense.
3. The cost of transportation of the property prior to its sale.

The term “sales price” does not include any of the following:

1. Discounts allowed and taken on sales, but only to the extent that such discounts represent price adjustments as opposed to cash discounts offered only as an inducement for prompt payment.
2. Any sums allowed on merchandise accepted in part payment of other merchandise.
3. The amount charged for property returned by customers when the amount charged therefor is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
4. The amount charged for labor or services rendered in installing or applying the property sold, provided that said amount is stated separately and such separate statement is not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property.
5. The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the consumer.
6. The amount charged for finance charges, carrying charges, service charges, time-price differential, or interest on deferred payment sales, provided such charges are not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property.
7. Charges for transportation of tangible personal property after sale.

(L) Sales Tax Act shall mean the Idaho Sales Tax Act, Idaho Code 63-3601, *et. seq.*, including subsequent amendments thereto, which is hereby adopted by reference.

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

(N) Tangible Personal Property: The term “tangible personal property” means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

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

**SECTION 3. IMPOSITION AND RATE OF CERTAIN NONPROPERTY SALES TAXES, TO-WIT: A ONE PERCENT (1%) TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION, A ONE PER CENTUM (1%) HOTEL-MOTEL ROOM OCCUPANCY TAX, AND A ONE PER CENTUM (1%) LIQUOR BY-THE-DRINK TAX.**

The City of Ketchum, hereby imposes and shall collect certain non-property taxes, as follows:

(A) A municipal sales tax is hereby imposed upon each sale at retail within the City of Ketchum, Idaho, at a rate of one percent (1%) of the sales price of all property subject to taxation under Idaho Code 63-3601, *et. seq.*, Idaho Sales Tax Act, including subsequent amendments thereto, except on the sale of groceries (defined hereinafter), and motor vehicles which are titled by the Idaho Department of Motor Vehicles. For the purpose of this Ordinance, "groceries" shall mean any edible food or food stuffs intended for human consumption, except (1) alcoholic beverages, (2) tobacco, and (3) any food product which is prepared and sold for consumption at any "eating place" as defined in Idaho Code Section 39-1702, or (4) any sandwiches and foods prepared and sold by retailer for immediate human consumption, or (5) any food product sold through a vending machine if the sales price is more than fifteen cents (\$.15);

(B) An additional one per centum (1%) hotel-motel room occupancy sales tax on receipts from all short term rental (30 days or less) charges for hotel rooms, motel rooms, condominium units, tourist homes and the like; and,

(C) An additional one per centum (1%) liquor by-the-drink sales tax on all sales at retail of liquor by-the-drink including liquor, beer, wine and all other alcoholic beverages, for consumption on the premises.

(D) When the sales price involves a fraction of a dollar, said nonproperty taxes shall be collected on that fractional portion of the price by adding thereto the tax based upon a bracket system. The bracket system for the collection of the one per centum (1%) nonproperty tax shall be as set forth in Exhibit A, attached hereto and made a part hereof by reference. The bracket system for the collection of the two per centum (2%) nonproperty tax shall be as set forth in Exhibit B, attached hereto and made a part hereof. The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this Ordinance, and not separately upon each item purchased. The retailer may retain any amount collected under said bracket system which is in excess of the amount of tax for which he is liable to the City during the period as compensation for the work of collecting said tax.

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

SECTION 4. DURATION OF TAXES. The nonproperty sales taxes authorized and collected under this Ordinance are hereby imposed for a duration of FIFTEEN (15) years from the effective date of this Ordinance.

SECTION 5. PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NONPROPERTY TAXES SHALL BE USED.

The nonproperty tax revenue derived from and collected under this Ordinance shall be used for the following purposes:

- (A) Municipal Transportation
- (B) Open Space Acquisition and Recreation
- (C) Capital Improvements: Roads, Water, Sewer, Parking, Ore Wagon Museum
- (D) Emergency Services: Police, Fire, Ambulance
- (E) City Promotion, Visitor Information and Special Events
- (F) Property Tax Relief
- (G) Direct Costs to Collect and Enforce the Tax

SECTION 6. CREATION OF A PROPERTY TAX RELIEF FUND.

There is hereby created in the office of the City Clerk a fund to be designated as the "Municipal Property Tax Relief Fund." All monies collected under this Ordinance, and not otherwise budgeted by the City Council, shall be placed by the City Clerk into the municipal property tax relief fund. All monies collected and placed into said fund shall be used to replace City property taxes in the ensuing fiscal year.

SECTION 7. AUTHORIZATION FOR CITY CLERK TO ADMINISTER, REGULATE AND COLLECT SAID NONPROPERTY TAXES.

The City Clerk of the City of Ketchum is hereby authorized and empowered to administer, regulate and collect payment of all nonproperty taxes adopted and imposed by this Ordinance. Said Clerk shall have all of the powers set forth in this Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance.

SECTION 8. PERMITS REQUIRED AND ISSUANCE OF PERMITS.

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

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

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

SECTION 9. METHOD FOR PAYMENT OF TAXES.

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

(B) The first payment of taxes under this Ordinance shall be due and payable together on the 20th day of February, 1998, for that period beginning January 1, 1998, and ending January 31, 1998. Thereafter all payments shall be made monthly.

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

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

SECTION 10. AUDITS - DEFICIENCY DETERMINATIONS.

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

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

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

SECTION 11. REDETERMINATION OF DEFICIENCY.

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

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

SECTION 12. APPEALS, INTEREST ON DEFICIENCY.

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

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

### SECTION 13. COLLECTIONS AND ENFORCEMENT.

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

### SECTION 14. REFUNDS, LIMITATIONS AND INTEREST.

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

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

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

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

### SECTION 15. RESPONSIBILITY FOR PAYMENT OF TAXES.

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

### SECTION 16. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.

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

(B) In the case of taxes due during the lifetime of a decedent, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within six (6) months after written request

therefor (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for redetermination or any appeal therefrom.

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

#### SECTION 17. SUCCESSORS' LIABILITY.

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

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

#### SECTION 18. GENERAL ADMINISTRATION BY CITY CLERK.

(A) The City Clerk shall enforce the provisions of this Ordinance and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement. The City Clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountants, investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Ordinance, and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance.

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

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

#### SECTION 19. PENALTIES.

(A) Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to one (1) year in the county jail, and/or Three Hundred Dollar (\$300.00) fine, or both. Furthermore, each month in which a person fails to report, or intentionally fails to accurately compute, or intentionally fails to accurately disclose the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

(B) Any person who violates any provision of this Ordinance shall have his municipal nonproperty sales tax permit and tax number revoked. The City Clerk shall send written notice of revocation of said permit and tax number to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council, challenging said revocation. If no appeal is timely made said revocation becomes final. Whenever a person subject to this Ordinance has had said permit and tax number revoked, the City Clerk shall not reissue said permit nor issue a new permit to said person until said person places with the City Clerk a bond or other sufficient

security in the amount equal to three (3) times the actual, determined, or estimated average monthly amount of tax payable by such person pursuant to this Ordinance.

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

(D) Any person who violates any provision of this Ordinance shall have all municipal nonproperty sales tax permits, municipal beer license(s), and wine license(s), and retail liquor by-the-drink license(s) revoked.

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

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

#### SECTION 20. PENALTY CHARGES.

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

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

SECTION 21. EXEMPTIONS. All transactions by the State of Idaho, otherwise, subject to imposition of said taxes, are exempt from the provisions of this Ordinance.

#### SECTION 22. CONFIDENTIALITY OF INFORMATION.

(A) No City Clerk of the City of Ketchum, Blaine County, Idaho, nor any duly authorized Deputy City Clerk, agent or employee shall divulge or make known to any persons, in any manner, any information whatsoever submitted or obtained, directly or indirectly, pursuant to this Ordinance, or to permit any nonproperty tax return or information supplied with regard thereto, or any copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law; provided that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in or

provided with said returns may be made accessible to the elected and appointed officials, officers, and representatives of said City charged with enforcing or defending the same, all such returns, information, statements and correspondence relating thereto may be produced into evidence in any action, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such returns.

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

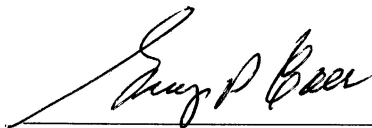
(C) Nothing in the Ordinance shall prohibit a taxpayer, or authorized representative upon proper identification, from inspecting and copying his own nonproperty tax returns and information supplied therewith.

SECTION 23. SEVERABILITY. It is hereby declared to be the legislative intent that the provisions, and parts thereof, of this Ordinance shall be severable. Should any section, subsection, paragraph, clause or phrase of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a Court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

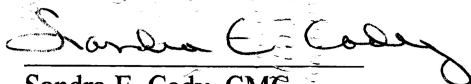
SECTION 24. REPEALER CLAUSE. All Ordinances or parts thereof in conflict herewith are hereby repealed.

SECTION 25. EFFECTIVE DATE. This Ordinance shall be in full force and effect on January 1, 1998, after voter approval, passage by City Council and Mayor, and publication according to law prior to January 1, 1998.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 20th day of November, 1997.

  
\_\_\_\_\_  
GUY P. COLES  
Mayor

ATTEST:

  
\_\_\_\_\_  
Sandra E. Cady, CMC  
City Clerk

Publish: Idaho Mountain Express  
November 26, 1997

**CITY OF KETCHUM  
SALES TAX SCHEDULE  
BRACKET SYSTEM - 1% RATE  
Effective Date - January 1, 1998**

0.01 - 0.49	.00	50.50 - 51.49	.51
0.50 - 1.49	.01	51.50 - 52.49	.52
1.50 - 2.49	.02	52.50 - 53.49	.53
2.50 - 3.49	.03	53.50 - 54.49	.54
3.50 - 4.49	.04	54.50 - 55.49	.55
4.50 - 5.49	.05	55.50 - 56.49	.56
5.50 - 6.49	.06	56.50 - 57.49	.57
6.50 - 7.49	.07	57.50 - 58.49	.58
7.50 - 8.49	.08	58.50 - 59.49	.59
8.50 - 9.49	.09	59.50 - 60.49	.60
9.50 - 10.49	.10	60.50 - 61.49	.61
10.50 - 11.49	.11	61.50 - 62.49	.62
11.50 - 12.49	.12	62.50 - 63.49	.63
12.50 - 13.49	.13	63.50 - 64.49	.64
13.50 - 14.49	.14	64.50 - 65.49	.65
14.50 - 15.49	.15	65.50 - 66.49	.66
15.50 - 16.49	.16	66.50 - 67.49	.67
16.50 - 17.49	.17	67.50 - 68.49	.68
17.50 - 18.49	.18	68.50 - 68.49	.69
18.50 - 19.49	.19	69.50 - 70.49	.70
19.50 - 20.49	.20	70.50 - 71.49	.71
20.50 - 21.49	.21	71.50 - 72.49	.72
21.50 - 22.49	.22	72.50 - 73.49	.73
22.50 - 23.49	.23	73.50 - 74.49	.74
23.50 - 24.49	.24	74.50 - 75.49	.75
24.50 - 25.49	.25	75.50 - 76.49	.76
25.50 - 26.49	.26	76.50 - 77.49	.77
26.50 - 27.49	.27	77.50 - 78.49	.78
27.50 - 28.49	.28	78.50 - 78.49	.79
28.50 - 29.49	.20	79.50 - 78.49	.80
29.50 - 30.49	.30	80.50 - 78.49	.81
30.50 - 31.49	.31	81.50 - 82.49	.82
31.50 - 32.49	.32	82.50 - 83.49	.83
32.50 - 33.49	.33	83.50 - 84.49	.84
33.50 - 34.49	.34	84.50 - 85.49	.85
34.50 - 35.49	.35	85.50 - 86.49	.86
35.50 - 36.49	.36	86.50 - 87.49	.87
36.50 - 37.49	.37	87.50 - 88.49	.88
37.50 - 38.49	.38	88.50 - 89.49	.89
35.50 - 39.49	.39	85.50 - 90.49	.90
39.50 - 40.49	.40	90.50 - 91.49	.91
40.50 - 41.49	.41	91.50 - 92.49	.92
41.50 - 42.49	.42	92.50 - 93.49	.93
42.50 - 43.49	.43	93.50 - 94.49	.94
43.50 - 44.49	.44	94.50 - 95.49	.95
44.50 - 45.49	.45	95.50 - 96.49	.96
45.50 - 46.49	.46	96.50 - 97.49	.97
46.50 - 47.49	.47	97.50 - 98.49	.98
47.50 - 48.49	.48	98.50 - 99.49	.99
48.50 - 49.49	.49	99.50 - 100.49	1.00
49.50 - 50.49	.50		

EXHIBIT A

**CITY OF KETCHUM  
SALES TAX SCHEDULE  
BRACKET SYSTEM  
2% RATE  
Effective Date - January 1, 1998**

0.01 - 0.49	.00	25.50 - 25.99	.51
0.50 - 0.99	.01	26.00 - 26.49	.52
1.00 - 1.49	.02	26.50 - 26.99	.53
1.50 - 1.99	.03	27.00 - 27.49	.54
2.00 - 2.49	.04	27.50 - 27.99	.55
2.50 - 2.99	.05	25.00 - 28.49	.56
3.00 - 3.49	.06	28.50 - 28.99	.57
3.50 - 3.99	.07	25.00 - 29.49	.58
4.00 - 4.49	.08	25.50 - 29.99	.59
4.50 - 4.99	.09	30.00 - 30.49	.60
5.00 - 5.49	.10	30.50 - 30.55	.61
5.50 - 5.99	.11	31.00 - 31.49	.62
6.00 - 6.49	.12	31.50 - 31.99	.63
6.50 - 6.99	.13	32.00 - 32.49	.64
7.00 - 7.49	.14	32.50 - 32.99	.65
7.50 - 7.99	.15	33.00 - 31.49	.66
8.00 - 8.49	.16	33.50 - 33.99	.67
8.50 - 8.99	.17	34.00 - 34.49	.68
9.00 - 9.49	.18	34.50 - 34.99	.69
9.50 - 9.99	.19	35.00 - 35.49	.70
10.00 - 10.49	.20	35.50 - 35.99	.71
10.50 - 10.99	.21	36.00 - 36.49	.72
11.00 - 11.49	.22	36.50 - 36.99	.73
11.50 - 11.99	.23	37.00 - 37.49	.74
12.00 - 12.49	.24	37.50 - 37.99	.75
12.50 - 12.99	.25	35.00 - 38.49	.76
13.00 - 13.49	.26	35.50 - 38.99	.77
13.50 - 13.99	.27	35.00 - 39.49	.78
14.00 - 14.49	.28	39.50 - 39.99	.79
14.50 - 14.99	.29	40.00 - 40.45	.80
15.00 - 15.49	.30	40.50 - 40.55	.81
15.50 - 15.99	.31	41.00 - 41.49	.82
16.00 - 16.49	.32	41.50 - 41.99	.83
16.50 - 16.99	.33	42.00 - 42.49	.84
17.00 - 17.49	.34	42.50 - 42.99	.85
17.50 - 17.99	.35	43.00 - 43.49	.86
18.00 - 18.49	.36	43.50 - 43.99	.87
18.50 - 18.99	.37	44.00 - 44.49	.88
19.00 - 19.49	.38	44.50 - 44.99	.89
19.50 - 19.99	.39	45.00 - 45.49	.90
20.00 - 20.49	.40	45.50 - 45.99	.91
20.50 - 20.99	.41	46.00 - 46.49	.92
21.00 - 21.49	.42	46.50 - 46.99	.93
21.50 - 21.99	.43	47.00 - 47.49	.94
22.00 - 22.49	.44	47.50 - 47.99	.95
22.50 - 22.99	.45	45.00 - 48.49	.96
23.00 - 23.49	.46	45.50 - 48.99	.97
23.50 - 23.99	.47	45.00 - 49.49	.98
24.00 - 24.49	.48	45.50 - 49.99	.99
24.50 - 24.99	.49	50.00 - 50.45	1.00
25.00 - 25.49	.50		

EXHIBIT B

## ORDINANCE NO. 1399

AN ORDINANCE OF THE CITY OF SANDPOINT, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, REPEALING SANDPOINT CITY CODE TITLE 3, CHAPTER 10, HOTEL/MOTEL OCCUPANCY TAX, AND REPLACING WITH A NEW TITLE 3, CHAPTER 10, SHORT TERM RENTAL OCCUPANCY TAX; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS: On November 8, 2022, the voters of Sandpoint approved an increase in the City's occupancy tax upon hotel, motel, and other sleeping/lodging accommodations rented or leased for a period of thirty (30) or fewer days, to be effective through December 31, 2035; and

WHEREAS: It is necessary to amend City Code in order to reflect the new 14% tax, including corresponding dates, terms, and other information.

NOW, THEREFORE, be it ordained by the Mayor and City Council of the City of Sandpoint:

**ORDINANCE SECTION 1 – CITY CODE TITLE 3, CHAPTER 10:**

That Sandpoint City Code Title 3, Chapter 10, Hotel/Motel Occupancy Tax, be repealed and a new Title 3, Chapter 10, be adopted, known as Short Term Rental Occupancy Tax, to state as follows:

**3-10-1: FINDINGS:**

The Sandpoint City Council hereby finds that the City of Sandpoint in Bonner County, Idaho, is a resort city with a population not in excess of ten thousand (10,000) according to the most recent census within the State of Idaho, that it is organized under the general laws of the State, and that it derives the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to Sandpoint for an extended period of time.

**3-10-2: DEFINITIONS:**

IN THE CITY OF SANDPOINT: Within the municipal boundaries of the City of Sandpoint, Bonner County, Idaho.

OCCUPANCY TAX: The term "occupancy tax" means a local option nonproperty tax assessed upon a short term occupancy charge. (See also Resort City Tax / RCT.)

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

RESORT CITY TAX (RCT): The term "resort city tax" or "RCT" means a local option nonproperty tax assessed upon a short term occupancy charge. (See also Occupancy Tax.)

SALE: The term sale shall include rental or leasing of short term lodging, as defined herein.

## ORDINANCE NO. 1399

**SALES PRICE:** The term sales price means and includes the total amount for which short term lodging is rented, valued in money, whether paid in money or otherwise, without any deduction.

**SHORT TERM LODGING:** The term "short term lodging" means sleeping or lodging accommodations rented or leased for a period of thirty (30) or fewer days, including, but not limited to, hotels, motels, condominiums, bed and breakfast establishments, short term rental of dwelling units, and any other such temporary lodging rented or leased to individuals with or without meals.

**SHORT TERM OCCUPANCY CHARGE:** The term "short term occupancy charge" means the total amount charged for short term lodging or sleeping accommodations, valued in money, whether paid in money or otherwise, without any deduction.

**SHORT TERM RENTAL:** The term "short term rental" means the same as, and is interchangeable with, the term "short term lodging", as herein defined.

**TAXPAYER:** Any person subject to or liable for any tax or payment of any tax imposed under this Chapter.

**3-10-3: IMPOSITION AND RATE OF A LOCAL-OPTION NONPROPERTY TAX, TO-WIT: A FOURTEEN PERCENT (14%) TAX ON SHORT TERM LODGING:**

The City of Sandpoint hereby imposes and shall collect, as set forth herein, a local-option nonproperty tax as follows:

A. **OCCUPANCY TAX:** A tax is hereby imposed at the rate of fourteen percent (14%) on any short term occupancy charge (thirty or fewer days) for short term lodging accommodations rented or leased within the City of Sandpoint, Bonner County, Idaho. Said occupancy tax shall apply to, be computed on and collected on all occupancy charges, including all credit, installment, conditional or similar rental or lease fees at the time the fee for rental is charged. Said occupancy tax shall be collected from the renter or lessee by the owner of said property or his authorized agent.

B. All monies collected under the provisions of this chapter shall be held in trust for the City of Sandpoint and for payment thereof to the City in the manner and at the times in this Chapter provided.

**3-10-4: DURATION OF TAX:**

The occupancy tax authorized and collected under this Chapter are hereby imposed from January 1, 2023, through December 31, 2035.

**3-10-5: PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID OCCUPANCY TAX SHALL BE USED:**

## ORDINANCE NO. 1399

Half (50%) of the occupancy tax revenue derived from and collected under this Chapter shall be used for the following purposes, as approved by voters in 2014:

- A. City infrastructure and capital projects.
- B. Street overlays, sidewalk repair, extension and replacement, and additional bike paths.
- C. Public safety services, including lifeguards, bicycle patrol, services for public events, public transportation, and grant match.
- D. Public parks operations.

The other half (the remaining 50%) of the occupancy tax revenue derived from and collected under this Chapter shall be used for the following purposes, as approved by voters in 2022:

- A. Street pavement, sealing, widening, reconstruction, and associated stormwater infrastructure.
- B. Pedestrian Priority Network improvements including sidewalk and pathway maintenance, reconstruction and extensions to provide connectivity and increase ADA accessibility and safety.

As the city will retain the actual cost of collecting and administering the tax, tax revenue derived from and collected under this Chapter shall also be used for administrative costs and direct costs to collect and enforce the tax. Any excess revenues received will be placed in a designated property tax relief fund.

### **3-10-6: CREATION OF A PROPERTY TAX RELIEF FUND:**

There is hereby created a City of Sandpoint fund to be designated as "Municipal Property Tax Relief Fund." All monies collected under this Chapter, and not otherwise budgeted by the City Council, shall be placed into the municipal property tax relief fund. All monies collected and placed into said fund shall be used to replace City property taxes in the ensuing fiscal year.

### **3-10-7: CITY OFFICIAL DESIGNATED FOR REMITTANCE OF TAXES:**

Pursuant to Idaho Code § 50-1047, the City Treasurer is the city official designated to whom taxes collected pursuant to this ordinance shall be remitted.

### **3-10-8: PERMITS; ISSUANCE:**

A. Every person desiring to engage in the renting or leasing of short term lodging within this City shall file with the City an application for a Short Term Rental Occupancy Tax Permit. The application shall be signed by the owner, if he is a natural person or, in the case of an association or partnership, by a member or partner or, in the case of a corporation, by a corporate officer, or other person authorized by the applicant to sign the application.

## ORDINANCE NO. 1399

B. Upon the receipt of a complete, signed application, the City shall issue a Short Term Rental Occupancy Tax Permit, which shall not be assignable and shall be valid only for the person in whose name it is issued at the location designated therein. It shall at all times be conspicuously displayed at the location for which it was issued. Issuance of a permit may be subject to additional requirements as set forth in this Chapter.

C. On the face of the permit shall be fixed a Short Term Rental Occupancy Tax Permit number, which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the occupancy tax imposed under this Chapter.

### **3-10-9: METHOD FOR PAYMENT OF TAX:**

A. The City of Sandpoint tax remittance schedule coincides with State of Idaho deadlines, where tax is due and remitted monthly on or before the 20th of the month following collection. For taxpayers who have been granted a quarterly or annual remittance schedule by the State, this same schedule for the City tax can be accommodated if the taxpayer provides their State schedule notice to the City. The amount of tax owed to the City shall be computed on the total dollar value of short term occupancy charges and shall be reported on the Sandpoint Resort City Tax Return (a/k/a RCT Remittance Form), signed by the person required to file the return or by a duly authorized agent and, as applicable, accompanied by a copy of the taxpayer's Idaho State Sales & Use Tax Return (Form 850), as well as their Travel & Convention Tax Return (Form 1152). A return shall be filed each and every month (or quarter or year, as applicable per the taxpayer's schedule), whether or not any tax is due.

B. The first payment of any new taxes under this Chapter shall be due and payable together on the 20th day of February 2023, for that period beginning January 1, 2023, and ending January 31, 2023. Thereafter, all payments shall be made monthly (or quarterly or annually, as applicable per the taxpayer's schedule).

### **3-10-10: RESPONSIBILITY FOR PAYMENT OF TAXES:**

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

### **3-10-11: COLLECTIONS AND ENFORCEMENT:**

As soon as practical after the tax return is filed and remittance received, the City shall examine the same and determine the correct amount of the tax. For the purpose of ascertaining the accuracy of any payment or determining the amount of tax due where none has been made, determining liability of any person for any tax payable under this Chapter, or the liability at law or in equity of any person in respect to any tax provided by this Chapter or collecting any such liability, the City or a party contracted by the City is authorized to examine the books, papers, records or other data

## ORDINANCE NO. 1399

which may be relevant or material to the inquiry and to summon the person liable for the tax or any officer, agent or employee of such person, or any person having possession, custody or care of books of accounting containing entries relating to the business of the person liable or the tax, to appear at a time and place specified by the City to produce such books, papers, records or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

**3-10-12: REFUNDS, LIMITATIONS AND INTEREST:**

A. If the City determines that any amount due under this Chapter has been paid more than once or has been erroneously or illegally collected or computed, this fact shall be set forth in the City's records, and the excess amount paid or collected may be credited on any tax amount due or payable to the City from that person and any balance refunded to the person by whom it was paid or to his successors, administrators or executors.

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

C. Interest shall be allowed on the amount of such credits or refunds at the rate of twelve (12%) percent interest per annum from the date which such tax was paid or the maximum rate of interest may be allowed by Idaho code and/or set by resolution adopted by the City Council.

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

**3-10-13: PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION:**

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

B. In the case of tax due during the lifetime of a decedent, the tax shall be assessed any proceedings for collection begun within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent, unless the assessment is stayed by a petition for redetermination or any appeal therefrom.

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

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**3-10-14: SUCCESSORS' LIABILITY:**

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

B. If the purchaser of business or stock of goods fails to withhold from the purchase price as above required, he is personally liable for the payment of the amount required to be withheld by him.

**3-10-15: RECORD KEEPING, EXAMINATION OF RECORDS:**

A. The City shall enforce the provisions of this Chapter and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement, employing qualified auditors for examination of taxpayers' books and records, and such accountants, investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Chapter. Authority may be delegated to the City's representatives to conduct hearings or perform other duties imposed by this Chapter.

B. Every Taxpayer subject to this Chapter shall keep such records, receipts, invoices and other pertinent papers as the City may require. Every such Taxpayer who files tax payments required under this Chapter shall keep all such records for not less than four (4) years after making such payment unless the City, in writing, authorizes their destruction.

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

**3-10-16: PENALTIES:**

A. Any person who violates any provision of this Chapter shall be guilty of a misdemeanor, punishable by up to six (6) months in jail and/or a fine of One Thousand Dollars (\$1,000.00). Furthermore, each month in which a person fails to report or intentionally fails to accurately compute or intentionally fails to accurately disclose the total amount of sales or rentals or the amount of tax to be paid as imposed under this Chapter, shall be considered a separate offense.

B. Any person who violates any provision of this Chapter shall have his Short Term Rental Occupancy Tax Permit and tax number revoked. The City shall send written notice of revocation of said permit and tax number to the permit holder by mailing same certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City council, challenging said

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revocation. If no appeal is timely made, said revocation becomes final. Whenever a person subject to this Chapter has had said permit and tax number revoked, the City shall not reissue said permit nor issue a new permit until said person places with the City a bond or other sufficient security in the amount equal to three (3) times the actual, determined or estimated average monthly amount of tax payable by such person pursuant to this Chapter.

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

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

E. For the purpose of proper administration of this Chapter and to prevent evasion of the tax imposed herein, the burden of proving that a rental of short term lodging is not a sale under this Chapter is upon the person who makes the sale or rental in question.

### **3-10-17: PENALTY CHARGES:**

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

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

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**3-10-18: AUDITS; DEFICIENCY DETERMINATIONS:**

A. The City may order an audit of any taxpayer under this Chapter for the purpose of ascertaining the correctness or completeness of any return or payment.

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

C. The City shall give written notice of determination and the amount of deficiency, including interest, at the rate of twelve percent (12%) per annum or such other rate as may be allowed by Idaho Code and as set by resolution adopted by the City Council from the date due, to the person from whom such deficiency amount is due. Such notice may be given personally or mailed to the person at the address furnished to the City in the Short Term Rental Occupancy Tax Permit application.

**3-10-19: REDETERMINATION OF DEFICIENCY:**

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

B. If a petition for redetermination is filed within the thirty (30) day period, the City shall reconsider the determination and, if the person so requests in the petition, the City shall grant the person an oral hearing and give said person ten (10) days' notice of the time and place of the hearing personally or by mail addressed to the person at the address furnished to the City in said person's application for a Short Term Rental Occupancy Tax Permit.

**3-10-20: APPEALS; INTEREST ON DEFICIENCY:**

A. When a redetermination is made, the City shall give notice to the taxpayer against whom the redetermination is made. Within thirty (30) days of the date upon which such notice of redetermination is mailed or served, the taxpayer may file an appeal to the City Council for redetermination, which will be heard at the next viable Council meeting. If the Council decision is unsatisfactory to the appellant, the taxpayer may file a complaint with the district court for review of the City's redetermination. There shall be no right of review to the City Council nor to the district court on the City's determination of taxes due unless a petition for redetermination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Chapter or proceeding for its collection filed until such notice has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of redetermination, nor if a protest is filed until a decision

ORDINANCE NO. 1399

on the protest becomes final. If the taxpayer does not protest to the City Council or file an action in district court with the time prescribed in this section, the deficiency shall be assessed and shall become due and payable upon notice and demand from the City.

B. Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the City and shall be collected as part of the tax at the rate of twelve per cent (12%) interest per annum from the date prescribed for payment of the tax or at that maximum rate of interest as may be allowed by Idaho Code and/or set by resolution adopted by the City Council.

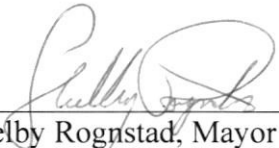
**ORDINANCE SECTION 2 – SEVERABILITY:**

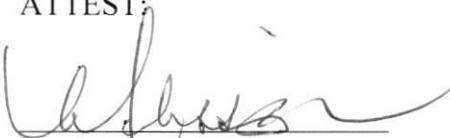
It is hereby declared to be the legislative intent that the provisions, and parts thereof, of this Ordinance shall be severable. Should any section, subsection, paragraph, clause or phrase of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason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

**ORDINANCE SECTION 3 – EFFECTIVE DATE AND PUBLICATION:**

This Ordinance shall be in full force and effect on January 1, 2023, after adoption by the City Council and publication according to law.

PASSED AND ADOPTED AS AN ORDINANCE OF THE CITY OF SANDPOINT, IDAHO, AT A REGULAR SESSION OF THE SANDPOINT CITY COUNCIL ON DECEMBER 7, 2022.

  
\_\_\_\_\_  
Shelby Rognstad, Mayor

ATTEST:  
  
\_\_\_\_\_  
Melissa Ward, City Clerk

**ORDINANCE NUMBER 484**

**AN ORDINANCE OF THE CITY OF SUN VALLEY, BLAINE COUNTY, IDAHO; PROVIDING FOR CERTAIN FINDINGS THAT THE CITY OF SUN VALLEY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS AND IS A RESORT CITY WITH A POPULATION NOT IN EXCESS OF TEN THOUSAND PERSONS ACCORDING TO THE MOST RECENT CENSUS; THAT THE CITY OF SUN VALLEY DERIVES A MAJOR PORTION OF ITS ECONOMIC WELL BEING FROM BUSINESSES CATERING TO RECREATIONAL NEEDS AND MEETING THE NEEDS OF PEOPLE TRAVELING TO THAT CITY FOR AN EXTENDED PERIOD OF TIME; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NONPROPERTY TAXES, TO WIT: A THREE PERCENT (3%) TAX ON THE SALES PRICE FOR FOOD AND NONALCOHOLIC BEVERAGES; A THREE PERCENT (3%) TAX ON THE SALES PRICE OF SALES OTHER THAN CERTAIN TANGIBLE PERSONAL PROPERTY, SKI LIFT TICKETS, SEASON SKI PASSES, AND BUILDING AND CONSTRUCTION MATERIALS; A TWO PERCENT (2%) TAX ON THE SALES PRICE FOR CERTAIN TANGIBLE PERSONAL PROPERTY; A ONE PERCENT (1%) TAX ON THE SALES PRICE OF SKI LIFT TICKETS AND SEASON SKI PASSES; A ONE PERCENT (1%) TAX ON TRANSACTIONS IN BUILDING AND CONSTRUCTION MATERIALS AS DEFINED; A THREE PERCENT (3%) HOTEL-MOTEL ROOM OCCUPANCY TAX; AND A THREE PERCENT (3%) LIQUOR BY-THE-DRINK TAX; PROVIDING FOR A TEN (10) YEAR TERM; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM THE NONPROPERTY TAXES SHALL BE USED; CREATING A PROPERTY TAX RELIEF FUND; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE AND COLLECT SAID NONPROPERTY TAXES; PROVIDING FOR PERMITS AND ISSUANCE THEREOF; PROVIDING METHODS FOR THE PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS, REDETERMINATION OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCIES, COLLECTIONS, ENFORCEMENT AND REFUNDS; PROVIDING LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING A PERIOD OF LIMITATIONS ON ASSESSMENTS AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY THE CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING FOR SEVERABILITY; PROVIDING A REPEALER CLAUSE; PROVIDING FOR THE CODIFICATION OF THE ORDINANCE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE OF THIS ORDINANCE.**

BE IT ORDAINED by the Mayor and the City Council of the City of Sun Valley, Idaho:

**SECTION 1. FINDINGS.**

The City Council of the City of Sun Valley, State of Idaho, hereby finds that the City of Sun Valley is a resort city with a population not in excess of ten thousand persons according to the most recent census within the State of Idaho, and is a city organized under the general laws of the State of Idaho. The City Council of the City of Sun Valley further finds that as a resort city, the

City of Sun Valley derives a major portion of its economic well being from businesses catering to recreational needs and meeting the needs of people traveling to the City of Sun Valley as a destination city for an extended period of time; and that the City of Sun Valley has a significant economic dependence upon visitors and travelers passing through or staying in the City of Sun Valley and those visitors and travelers require services of the City of Sun Valley.

## **SECTION 2. DEFINITIONS.**

When used in this Ordinance, the terms defined in the following subparagraphs shall have the meanings respectively ascribed to them.

a. The terms “in this City” or “in the City” mean within the exterior limits of the City of Sun Valley, Blaine County, Idaho.

b. Except as specifically noted herein, the terms used in this Ordinance shall have the same definitions as such terms have been defined in the Idaho Sales Tax Act, found at Chapter 36, Title 63, Idaho Code, as that legislation may from time to time be amended; and the Idaho Sales and Use Tax Regulations as adopted by the Department of Revenue and Taxation, State Tax Commission, as those Regulations may from time to time be amended; and the retail sale of Liquor By-The-Drink Act as that legislation and Regulation may from time to time be amended. Whenever in the definitions contained in the Idaho Sales Tax Act or the Idaho Sales and Use Tax Regulations, reference is made to the “State of Idaho,” “Tax Collector,” “Idaho Sales Tax Act” or “Tax Commission,” such reference shall be deemed to be to the City of Sun Valley, City Clerk, this Ordinance, City of Sun Valley, respectively, unless the context of the reference clearly demonstrates that such interpretation is unreasonable.

c. Certain definitions instructive to this Ordinance currently include but are not limited to the following:

(1) **Building and Construction Materials:** “Building and Construction Materials” are defined generally as all tangible personal property used in constructing, altering, repairing or improving real property. They include, but are not limited to: all structural, electrical, plumbing, and mechanical components necessary to make a structure suitable for all occupancies; such building materials shall also include any materials used in the finish of a structure, including, but not limited to, design elements and attached fixtures, such as: floor coverings, attached television antennae, attached plumbing, bathroom and lighting fixtures, window screens, window coverings, screen doors, storm doors, garage door openers and transmitters, exterior trees, plants, shrubbery, water heating apparatus and fixtures, cabinetry, attached fireplaces and free-standing fireplaces, awnings, ventilating, cooling and heating systems, built-in and drop-in ranges (but excepting all other ranges) and barbeques, hardscape and patio features, any alarms (burglar, fire, etc.), fences and gates, fuel tanks, irrigation fixtures, and irrigation equipment.

(2) **Hotel-Motel:** The term “hotel-motel” means and includes any business including hotels, motels, condominiums, tourist homes, vacation rentals and any other business which in the regular course of business rents or leases for occupancy temporary lodging and sleeping accommodations to individuals with or without meals, for a period of thirty (30) days or less.

(3) **Liquor by-the-drink:** The term “liquor by-the-drink” includes without limitation:

(a) “Alcohol,” meaning the product of distillation of any fermented liquor, rectified either once or more often, whatever may be the origin thereof, or synthetic ethyl alcohol.

(b) “Spirits,” meaning any beverage which contains alcohol obtained by distillation mixed with drinkable water and other substances in solution, including, among other things, brandy, rum, gin, and whiskey.

(c) “Wine,” meaning any alcohol beverage obtained by the fermentation of the natural sugar content of fruits (grapes, apples, *etc.*) or other agricultural products containing sugar (honey, milk, *etc.*).

(d) “Beer,” meaning any alcohol beverage obtained from the fermentation of sugar, barley, hops, malt, yeast, and similar ingredients.

(e) Any liquid or solid, patented or not, containing alcohol, spirits, or wine and susceptible of being consumed by a human being, for beverage purposes.

(4) **Sale of Liquor by-the-drink:** The term “sale of liquor by-the-drink” means and includes the sale at retail of liquor by-the-drink for consumption on the premises, as defined in I.C. § 23-902, or at any event or activity within the City and includes any transfer of money, title, exchange, barter, or credit, conditional or otherwise, in any manner or by any means whatsoever as consideration.

(5) **Room Occupancy Charge:** The term “room occupancy charge” means and includes the total amount charged for, or allocated to, the rental, use or temporary occupancy of a room, hotel, motel, condominium or other sleeping accommodation or living unit, valued in money, whether paid in money or otherwise, without any deduction.

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

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

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

(a) All persons engaged in constructing, altering, repairing, or improving real estate, which includes construction of prefabricated buildings as defined in Idaho Code Section 63-3606A, are consumers of the material used by them.

(b) The delivery in this State of tangible personal property by an owner or former owner thereof or by a factor or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a retailer not engaged in business in this State, is a retail sale in this State by the person making the delivery. He or she shall include the retail selling price of the property in historical sales subject to tax under this Ordinance.

(c) For the purposes of this Ordinance as enacted, the sale or purchase of personal property incidental to the sale of real property or used mobile homes is deemed a sale of real property.

(9) Retailer: The term “retailer” means and includes:

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

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

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

(d) When the City Clerk determines that it is necessary for the efficient administration of this Ordinance to regard any salesmen, representatives, peddlers, or canvassers as agents of the dealers, distributors, supervisor, or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors, or employers, the City Clerk may so regard them and may regard the dealers, distributors, supervisors, or employers as retailers for the purpose of this Ordinance.

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

(10) Sale:

(a) The term “Sale” means any transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration and shall include any

similar transfer of possession found by the state tax commission to be in lieu of, or equivalent to, a transfer of title, exchange or barter.

(b) "Sale" shall also include the following transactions when a consideration is transferred, exchanged or bartered in connection with or related to an activity conducted in the City of Sun Valley:

i) Producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly the tangible personal property used in the producing, fabricating, processing, printing, or imprinting.

ii) Furnishing, preparing, or serving food, meals, or drinks and nondepreciable goods and services directly consumed by customers included in the charge thereof.

iii) A transfer of possession of property where the seller retains the title as security of the payment of the sales price.

iv) A transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication.

v) Admission to a place or for an event in the City of Sun Valley.

vi) The use of or the privilege of using tangible personal property or facilities for recreation.

vii) Providing hotel, motel, campground, or trailer court accommodations, nondepreciable goods directly consumed by customers and included services, except where residence is maintained continuously under the terms of a lease or similar agreement for a period in excess of thirty (30) days.

viii) The lease or rental of tangible personal property.

ix) The intrastate transportation for hire by air of freight or passengers, except (1) as part of a regularly scheduled flight by a certified air carrier, under authority of the United States, or (2) when providing air ambulance services.

x) Any Sale at retail within the City of Sun Valley, including the Sale of liquor by-the-drink.

xi) Any Sale, regardless where generated, for admission to a place or for an event taking place within the City of Sun Valley.

xii) Any Sale, regardless where generated, for the use of or the privilege of using tangible personal property or facilities for recreation within the City of Sun Valley;

xiii) Providing hotel, motel, vacation rental and other sleeping accommodations rented or leased for a period of thirty (30) days or less.

xiv) The transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration of “building and construction materials” as defined in Section 2(c)(1).

(c) As used in subsections (b)(ii) and (b)(vii) of this Section, goods “directly consumed by customers” shall not be interpreted to mean any linens, bedding, cloth napkins or similar nondisposable property.

(11) Sales Price:

(a) The term “sales price” means and includes the total amount for which tangible personal property including services agreed to be rendered as a part of the sale, is sold, rented, or leased, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

i) The cost of the property sold. However, in accordance with such rules and regulations as the State Tax Commission may prescribe, a deduction may be taken if the retailer has purchased property for some purpose other than resale or rental, has reimbursed his or her vendor for tax which the vendor is required to pay to the State or has paid the use tax with respect to the property, and has resold or rented the property prior to making any use of the property other than retention, demonstration, or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his or her vendor with respect to the sale of the property.

ii) The cost of materials used, labor or service cost, losses, or any other expense.

iii) The cost of transportation of the property prior to its sale.

(b) The term “sales price” does not include those items defined in I.C. § 63-3613 (b) 1-10.

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

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

(12) Sales Tax Act: shall mean the Idaho Sales Tax Act, Idaho Code 63-3601, *et. seq.*, including subsequent amendments thereto, which is hereby adopted by reference.

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

(14) **Tangible Personal Property:** The term “tangible personal property” means personal property which may be seen, weighted, measured, felt, or touched, or which is in any other manner perceptible to the senses.

(15) **Taxpayer:** Any person subject to or liable for any taxes imposed by this Ordinance.

(16) **Tax:** Any nonproperty sales tax imposed by this Ordinance.

**SECTION 3. IMPOSITION AND RATE OF CERTAIN LOCAL-OPTION NONPROPERTY SALES TAXES.**

The City of Sun Valley hereby imposes and shall collect certain local-option nonproperty taxes to wit:

a. A municipal sales tax on the sales price of all sales subject to taxation under this Ordinance and Idaho Code 63-3601, *et. seq.*, Idaho Sales Tax Act, including subsequent amendments thereto as follows:

(1) a three percent (3%) tax on the sales price of all sales transactions described as furnishing, preparing, or serving food, meals, or drinks and nondepreciable goods and services directly consumed by customers included in the charge thereof;

(2) a three percent (3%) tax on the sales price of all sales transactions described as:

(a) admission to a place or for an event in the City of Sun Valley;

(b) the use of or the privilege of using tangible personal property or facilities for recreation, including golf membership and fees, but not ski lift facilities;

(c) providing hotel, motel, vacation rentals, campground, or trailer court accommodations, nondepreciable goods directly consumed by customers and included services, except where residence is maintained continuously under the terms of a lease or similar agreement for a period in excess of thirty (30) days;

(d) the lease or rental of tangible personal property;

(e) the intrastate transportation for hire by air of freight or passengers, except (1) as part of a regularly scheduled flight by a certified air carrier, under authority of the United States, or (2) when providing air ambulance services;

(f) any Sale, regardless where generated, for admission to a place or for an event taking place within the City of Sun Valley;

(g) any Sale, regardless where generated, for the use of or the privilege of using tangible personal property or facilities for recreation within the City of Sun Valley;

(3) a two percent (2%) tax on the sales price of all tangible personal property including:

(a) producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly the tangible personal property used in producing, fabricating, processing, printing, or imprinting;

(b) a transfer of possession of property where the seller retains the title as security of the payment of the sales prices;

(c) a transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication;

(4) a one percent (1%) tax on the sales price of sales of ski lift tickets and season ski lift passes;

(5) a three percent (3%) room occupancy charge on receipts from all short-term rental (30 days or less) charges for hotel-motel rooms, condominium units, tourist homes, vacation rentals or other sleeping accommodations;

(6) a one percent (1%) tax on the sales price of all "building and construction materials," as defined in Section 2(c)(1); and

(7) a three percent (3%) liquor by-the-drink sales tax on all sales at retail of liquor by-the-drink including liquor, beer, wine, and all other alcoholic beverages, for consumption on the premises, or at any event or activity in the City of Sun Valley.

#### **SECTION 4. CALCULATION AND COLLECTION OF TAX.**

a. The municipal sales tax shall apply to, be computed on, and collected for all credit, installment, conditional or similar sales at the time of the sale, or, in the case of rentals, at the time the rental is charged.

b. The tax hereby imposed shall be collected by the retailer from the consumer.

c. The retailer shall calculate the tax upon the entire amount of the purchases of the consumer made at a particular time and not separately upon each item purchased. The retailer may retain any amount collected under the bracket system prescribed herein which is in excess of the amount of tax for which he is liable to the City of Sun Valley during the period as compensation for the work of collecting the tax.

d. When the sales price involves a fraction of a dollar, the municipal sales tax shall be collected on that fractional portion of the price by adding thereto the tax based upon a bracket system. The bracket system for the collection of the municipal sales tax shall be as set forth in **Exhibit A**, attached hereto and incorporated herein.

e. All monies collected and/or retained under the provisions of this Ordinance shall be held in trust for the City of Sun Valley and for payment thereof to the City Clerk in the manner and at the times in this ordinance provided.

**SECTION 5. DURATION OF TAXES.**

The municipal nonproperty taxes authorized and collected under this ordinance are hereby imposed for a duration of ten (10) years from the effective date of this ordinance.

**SECTION 6. PURPOSES FOR WHICH THE REVENUES DERIVED FROM THE NONPROPERTY SALES TAXES SHALL BE USED.**

The nonproperty sales tax revenue derived from and collected under this Ordinance shall be used for the following purposes:

- a. Administration and legal expenses
- b. Economic Development activity
- c. Fire protection
- d. Land acquisition
- e. Law enforcement
- f. Municipal transportation
- g. Parks, trails, and recreation
- h. Property tax relief
- i. Public information and education
- j. Roads, buildings and grounds

**SECTION 7. CREATION OF PROPERTY TAX RELIEF FUND.**

In the office of the City Clerk, a fund is created to be designated as the "Municipal Nonproperty Tax Relief Fund." All monies collected under this Ordinance, and not otherwise budgeted by the City Council of the City of Sun Valley, shall be placed by the City Clerk into the Municipal Nonproperty Tax Relief Fund. All monies collected and placed into that fund shall be used to replace city property taxes in the ensuing fiscal year.

**SECTION 8. AUTHORIZATION TO ADMINISTER, REGULATE AND COLLECT SALES TAX.**

a. Every person desiring to engage in or conduct a business of retail sales, including building and construction materials, and/or renting a hotel-motel room as defined, and/or selling liquor by-the-drink, and/or the business of Sales as defined in this Ordinance within the City of Sun Valley, irrespective of where the Sale occurs, shall file with the City Clerk an application for Municipal Sales Tax permit ("Permit") for each place of business. A separate Permit is required for each place of business within the City of Sun Valley. Every application for a Permit shall be made upon a form prescribed by the City Clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the business or places of business, and such other information as the City Clerk may reasonably require. The application shall be signed by the owner, if he is a natural person; or in the case of an association or partnership, by a member or partner; or in the case of a corporation, by an executive officer or other person authorized by the corporation to sign the application. The initial Permit shall be issued upon completion of the application and payment of a ten dollar (\$10.00) application fee for each Permit sought. By resolution duly adopted by the City Council, the amount of the application fee may be changed from time to time as may be reasonably required.

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

c. On the face of the Permit shall be fixed the municipal sales tax number which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the nonproperty tax imposed under this Ordinance.

e. The City Clerk may provide by rule of the temporary suspension of permits held by persons engaged in seasonal business or who may otherwise temporarily not be actively engaged in the business of making sales subject to tax under this chapter.

**SECTION 9. METHOD FOR PAYMENT OF TAXES.**

a. The taxes imposed by this Ordinance shall be computed and paid for each calendar month, quarterly, or annually, as selected by the tax payer in its Municipal Sales Tax Permit Application. The taxes are due and payable to the City Clerk on or before the twentieth (20th) day of the succeeding month. The amount of tax paid shall be computed on the total dollar value of all sales subject to taxation under this Ordinance. Each person required to hold a Permit and number shall file a Municipal Nonproperty Sales Tax Return ("Return") and copy of their Idaho State Sales Tax return for the relevant time period at the same time said taxes are paid to the City Clerk.

b. The first payment of taxes under this Ordinance shall be due and payable on the twentieth (20th) day of November, 2017.

c. A Return shall be filed for each selected tax period (monthly, quarterly, or annually) by every person engaging in sales subject to taxation under this Ordinance regardless of whether or not any tax is due. Returns shall be signed by the person required to file the return or by a duly authorized agent.

d. A late payment fee of five percent (5%) of the amount owed shall be assessed for each delinquent Return. In addition, an interest payment at the rate of twelve percent (12%) per annum from the due date from whom such deficiency amount is due shall be paid.

e. No officer, agent or employee of the City shall divulge or make known to any persons, in any manner except pursuant to the order of a court of competent jurisdiction, any information whatsoever submitted or obtained directly or indirectly pursuant to this Ordinance, or permit any Return or information supplied with regard thereto, or any copy thereof or any note, paper or book submitted to be seen or examined by any person except as provided by law; provided that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent Returns, any and all information contained in or provided with said Return may be made accessible to the elected and appointed officials, officers and representatives of the City charged with enforcing or defending same. All such Returns, information, statements and correspondence relating thereto may be produced into evidence in any action, civil or criminal, directly pertaining to such Returns or the tax imposed on the basis of such Returns.

f. The City Council, under such rules and provisions as it may prescribe, may permit the commissioner of the Internal Revenue Service of the United States or his authorized representative or the proper officer of any state imposing a tax to inspect the Returns or information provided or obtained in connection therewith, or may furnish to such officer, or his authorized agent, copies or an abstract thereof.

g. Nothing in this Ordinance shall prohibit a taxpayer or his authorized representative, upon proper identification, from inspecting and copying his own Returns and information supplied therewith.

#### **SECTION 10. AUDITS — DEFICIENCY DETERMINATIONS.**

a. The City Clerk may demand any relevant information be delivered within ten (10) days of demand, or may order an audit of any taxpayer under this Ordinance for the purpose of ascertaining the correctness or completeness of any Return or payment.

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

c. The City Clerk shall give written notice of its determination and the amount of the deficiency together with the costs of any required examinations, investigations and/or audits, including interest (in the amount provided by law), from the date due, to the person from whom such deficiency amount is due. Service of such notice may be given personally or mailed to the person at the address furnished to the City Clerk in the Permit application. Interest upon any deficiency (in the amount provided by law), together with all costs of determination and collection of such deficiency, shall become due and payable upon notice and demand from the City Clerk and shall be collected as part of the tax from the date prescribed for payment of the tax.

**SECTION 11. REDETERMINATION OF DEFICIENCY.**

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

b. If a petition for redetermination is filed within the thirty (30) day period, the City Clerk shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person ten (10) days' notice of the time and place of the hearing by mail, addressed to the person at the address furnished to the City Clerk in the Permit application.

**SECTION 12. APPEALS, INTEREST ON DEFICIENCY.**

a. When a redetermination is made, the City Clerk shall give notice to the taxpayer against whom the redetermination is made. Within thirty (30) days of the date upon which notice of redetermination is mailed or served, the taxpayer may file an appeal with the City Council or may file a complaint with the District Court for review of the City Clerk's redetermination. There shall be no right to appeal to the City Council nor to file a complaint with the District Court on the redetermination of taxes due made by the City Clerk unless a petition for redetermination was timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance or a proceeding for its collection shall be made, begun or prosecuted until such notice of redetermination has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of redetermination, or if an appeal/complaint is filed until a decision on the appeal/complaint becomes final. If the taxpayer does not file an appeal with the City Council or file a complaint in District Court within the time prescribed in this Section 12, the deficiency shall be assessed and shall become due and payable upon notice and demand from the City Clerk.

b. Interest upon any deficiency (in the amount provided by law) shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the City Clerk and shall be collected as part of the tax from the date prescribed for payment of the tax.

**SECTION 13. COLLECTIONS AND ENFORCEMENT.**

a. As soon as practical after the monthly Return and payment is filed, the City Clerk shall examine the same and determine the correct amount of the tax. For the purpose of

ascertaining the correctness of any payment determining the amount of tax due when none has been made, determining liability of any person for any tax payable under this Ordinance, or the liability at law or in equity of any person in respect to any tax provided by this Ordinance or collecting any such liability, the City Clerk, or duly authorized deputy, is authorized (1) to examine the books, papers, records, or other data which may be relevant or material to the inquiry; (2) to summon the person liable for the tax or any officer, agent, or employee of such person, or any person having possession, custody, or care of books of accounting containing entries relating to the business of the person liable for the tax, to appear before the City Clerk, or designee, at a time and place named in its summons and to there produce such books, papers, records, or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

**SECTION 14. REFUNDS, LIMITATIONS, AND INTEREST.**

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

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

c. Interest (in the amount provided by law) shall be allowed on that amount of such credits or refunds, from the date which such was paid.

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

**SECTION 15. RESPONSIBILITY FOR PAYMENT OF TAXES.**

Every person with a duty to account for or pay over any tax imposed by this Ordinance on behalf of a corporation, partnership or limited liability company as an officer, member or employee of such corporation, partnership or limited liability company shall be personally liable for payment of such tax, plus penalties and interest if he fails to carry out his duty.

**SECTION 16. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION.**

a. The amount of taxes imposed under this Ordinance shall be assessed within three (3) years of the time the return upon which the tax asserted to be due was or should have been filed, whichever is later, unless the unpaid taxes shall have been the result of any improper or illegal exemption, in which case there shall be no limitation of time upon collection of such taxes; provided, however, if a deficiency determination or assessment has been made within the prescribed time, such tax may be collected within a period of six (6) years after assessment. The running of limitations provided by this Section 16 shall be suspended for the period during which

the City Clerk is prohibited from making the assessment or from collecting or proceeding in court due to a petition for redetermination or an appeal therefrom, and for thirty (30) days thereafter.

b. In the cases of taxes due during the lifetime of a decedent, the tax shall be assessed in any proceedings for collection begun within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for redetermination or any appeal therefrom.

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

#### **SECTION 17. SUCCESSORS LIABILITY.**

a. If a person liable for any amount of tax under this Ordinance sells its business or stock of goods, the buyer shall make an inquiry to the City Clerk and withhold from the purchase price any amount of tax that may be due under this Ordinance until such time as said person produces a receipt stating that no amount is due.

b. If the buyer of such business or stock of goods fails to withhold from the purchase price as above required, he shall be personally liable for the payment of the amount required to be withheld by him.

#### **SECTION 18. GENERAL ADMINISTRATION BY THE CITY CLERK.**

a. The City Clerk shall enforce the provisions of this Ordinance and may prescribe, adopt, and enforce rules and regulations relating to its administration and enforcement. The City Clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountant, investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Ordinance, and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance. The total cost of any examination, investigation, and/or audit shall be and become a part of any tax obligation due and owing to the City.

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

c. The City Clerk, or any person authorized in writing by the Clerk, may examine the books, papers, records, and equipment of any taxpayer and may investigate the character of the business of the person in order to verify the accuracy of any return made, or if no return is made by the person, to ascertain and determine the amount required to be paid. Any taxpayer whose records are kept outside of the City must bring the records to the City for examination by the City Clerk upon request of the latter, or by agreement with the City Clerk

permit an auditor designated by the City Clerk to visit the place where the records are kept, and there audit such records.

**SECTION 19.**            **PENALTIES.**

a. Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to one (1) year in the county jail, and/or a Three Hundred Dollars (\$300.00) fine, or both. Furthermore, each month in which a person fails to report, or intentionally fails to accurately compute, or intentionally fails to accurately disclose, or intentionally fails to pay over the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

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

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

d. Any person who violates any provision of this Ordinance shall have all municipal beer license(s), and wine license(s), and retail liquor-by-the-drink license(s) revoked.

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

f. For the purposes of proper administration of this Ordinance, and to prevent evasion of said municipal sales taxes, the burden of proving that a Sale is not a Sale under this Ordinance is upon the person who makes the sale in question.

**SECTION 20.**            **PENALTY CHARGE.**

Any person who is required to collect, truthfully account for, and pay over any tax imposed by this Ordinance and who willfully fails to collect such a tax, truthfully account for or pay over

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

**SECTION 21. EXEMPTIONS.**

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

**SECTION 22. IDAHO SALES TAX ACT.**

This Ordinance hereby adopts and incorporates by reference all sections of the Idaho Sales Tax Act which are not otherwise inconsistent with this Ordinance.

**SECTION 23. SEVERABILITY.**

It is hereby declared to be the legislative intent of the Sun Valley City Council that the provisions, and parts thereof, of this Ordinance shall be severable. Should any section, subsection, paragraph, clause, or phrase of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause, or phrase of this Ordinance.

**SECTION 24. REPEALER.**

Ordinance 389, enacted October 1, 2007, is repealed.

**SECTION 25. SAVINGS CLAUSE.**

Ordinance No. 389 repealed by this ordinance, shall remain in force to authorize the arrest, prosecution, conviction and punishment of a person who violates Ordinance No. 389 prior to the effective date of this ordinance.

**SECTION 26. EFFECTIVE DATE.**

Upon voter approval, passage by the City Council, and publication according to law, this Ordinance shall be effective on October 1, 2017.

**PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR THIS 11<sup>th</sup>  
DAY OF ~~June~~, 2016.  
JULY**

*Peter M. Hendricks*  
Peter Hendricks, Mayor

ATTEST:

*Alisa Weber*

Alisa Weber, City Clerk



**EXHIBIT A**  
**CITY OF SUN VALLEY**  
**SALES TAX SCHEDULE**  
**BRACKET SYSTEM**  
**(Dollars)**

Sale Amount	-----Tax Percentage Rate-----		
	1%	2%	3%
0.01-0.16	.00	.00	.00
0.17-0.49	.00	.01	.01
0.05- 0.83	.01	.02	.02
0.84- 1.16	.01	.02	.03
1.17-1.49	.01	.03	.04
1.50-1.83	.02	.04	.05
1.84 - 2.16	.02	.04	.06
2.17 - 2.49	.02	.05	.07
2.50 - 2.83	.03	.06	.08
2.84 - 3.16	.03	.06	.09
3.17 - 3.49	.03	.07	.10
3.50 - 3.83	.04	.08	.11
3.84 - 4.16	.04	.08	.12
4.17 - 4.49	.04	.09	.13
4.50 - 4.83	.05	.10	.14
4.84 - 5.16	.05	.10	.15
5.17 - 5.49	.05	.11	.16
5.50 - 5.83	.06	.12	.17
5.84 - 6.16	.06	.12	.18
6.17 - 6.49	.06	.13	.19
6.50 - 6.83	.07	.14	.20
6.84 - 7.16	.07	.14	.21
7.17- 7.49	.07	.15	.22
7.50 - 7.83	.08	.16	.23
7.84 - 8.16	.08	.16	.24
8.17 - 8.49	.08	.17	.25
8.50 - 8.83	.09	.18	.26
8.84 - 9.16	.09	.18	.27
9.17 - 9.49	.09	.19	.28
9.50 - 9.83	.10	.20	.29
9.84 -10.16	.10	.20	.30

# *Certificate of Appointment*

City of New Meadows, State of Idaho

**THIS IS TO CERTIFY** that at a meeting held in the City of New Meadows, County of Adams, State of Idaho, on the 24<sup>th</sup> day of February 2025, **Doug Deasy** was duly appointed to the City of New Meadows Road and Streets Committee, and shall serve a term of two (2) years.

**IN WITNESS WHEREOF**, this certificate has been signed by the Mayor and Clerk of the City of New Meadows, and its corporate seal has been hereto affixed this 24th day of February 2025.

Attest: \_\_\_\_\_

**Kyla Gardner, City Clerk**

\_\_\_\_\_

**Julie Good, Mayor**

# *Certificate of Appointment*

City of New Meadows, State of Idaho

**THIS IS TO CERTIFY** that at a meeting held in the City of New Meadows, County of Adams, State of Idaho, on the 24<sup>th</sup> day of February 2025, **Ken Crogh** was duly appointed to the City of New Meadows Road and Streets Committee, and shall serve a term of three (3) years.

**IN WITNESS WHEREOF**, this certificate has been signed by the Mayor and Clerk of the City of New Meadows, and its corporate seal has been hereto affixed this 24th day of February 2025.

Attest: \_\_\_\_\_

**Kyla Gardner, City Clerk**

\_\_\_\_\_

**Julie Good, Mayor**

# *Certificate of Appointment*

City of New Meadows, State of Idaho

**THIS IS TO CERTIFY** that at a meeting held in the City of New Meadows, County of Adams, State of Idaho, on the 24<sup>th</sup> day of February 2025, **Doug Buys** was duly appointed to the City of New Meadows Road and Streets Committee, and shall serve a term of three (3) years.

**IN WITNESS WHEREOF**, this certificate has been signed by the Mayor and Clerk of the City of New Meadows, and its corporate seal has been hereto affixed this 24th day of February, 2025.

Attest: \_\_\_\_\_

**Kyla Gardner, City Clerk**

\_\_\_\_\_

**Julie Good, Mayor**

# *Certificate of Appointment*

City of New Meadows, State of Idaho

**THIS IS TO CERTIFY** that at a meeting held in the City of New Meadows, County of Adams, State of Idaho, on the 24<sup>th</sup> day of February 2025, **Johnny Brown** was duly appointed to the City of New Meadows Road and Streets Committee, and shall serve a term of one (1) years.

**IN WITNESS WHEREOF**, this certificate has been signed by the Mayor and Clerk of the City of New Meadows, and its corporate seal has been hereto affixed this 24th day of February 2025.

Attest: \_\_\_\_\_

**Kyla Gardner, City Clerk**

\_\_\_\_\_

**Julie Good, Mayor**

**CITY OF NEW MEADOWS CITY COUNCIL MEETING MINUTES  
HELD MONDAY, FEBRUARY 10<sup>TH</sup>, 2025 AT 6:30 PM  
CITY COUNCIL CHAMBERS, 401 VIRGINIA STREET, NEW MEADOWS**

Item 10.

### **Roll Call/Pledge of Allegiance**

Present at City Hall were Mayor Julie Good, Council Members Jeff Parnett, Traci Foster, Shiloh Ryker, and Josh Carr.

City Attorney Dick Stubbs and City Engineer Grae Harper were present via Zoom.

Staff present at City Hall was Kyla Gardner.

Public present was Sonya Brodhecker, Andy Brodhecker, Doug Buys, Philip Good, Jessica Lillehaug, and Rachel Reynaga. Linnea Hall was present via zoom.

Mayor Good opened the meeting at 6:30 P.M.

### **Public Input**

There was no public input.

### **Reports**

#### Mayor's Report

Mayor Good presented her Mayor's report to the Council.

#### Staff Reports

Staff reports were presented to City Council with no questions.

#### December Parks & Rec Meeting Minutes

The December Parks & Rec Meeting Minutes were presented with no questions.

#### New Deputy Clerk Introduction- Sonya Brodhecker

Mayor Good introduced Sonya Brodhecker to the City Council as the new Deputy Clerk.

### **Discussion Items**

#### New Meadows Youth Center

Mayor Good stated that we will be doing an in person walk through each week with Dalrymple construction. Mayor Good stated that we will need to start working on an MOU with the school for the preschool. She stated that the Early Childhood Foundation will be meeting with Southwest District Health soon. She stated that the Foundation has made a lot of forward progress. They have elected officers and are working on policies. There will also be an MOU with the Foundation for use of the building.

**CITY OF NEW MEADOWS CITY COUNCIL MEETING MINUTES  
HELD MONDAY, FEBRUARY 10<sup>TH</sup>, 2025 AT 6:30 PM  
CITY COUNCIL CHAMBERS, 401 VIRGINIA STREET, NEW MEADOWS**

Gravel Source

Mayor Good stated that the City owns some land where the land app is located that could be a potential resource for the City to get gravel to use for City projects. It is located in a place that will require a conditional use permit. The City's road and street committee have talked about using it as a source for gravel for future projects. Mayor Good asked City Council if they want to move forward with getting more information on the project.

Council Member Foster asked what it is going to cost the City to access the gravel including the reclamation after the gravel is used. What would be the cost if the City purchased the material?

Doug Buys stated that it is a base material for the roads, they will not have to crush it. It should be placed under the gravel. What is taken out of the roads will be placed back on the hillside.

Council Member Parnett asked if we have to restore the land once it is used.

Mayor Good stated that there will have to be a reclamation for the area when completed.

Mayor Good stated that we will need to see what the cost to the City will be and be able to get all of the information for the conditional use permit if the City Council would like to move forward with pursuing this option. She stated it is important to educate the public on why we want to look into this rock source.

Local Option Tax

Mayor Good stated that she has been talking with business owners in town concerning a local option tax. She explained that the tax is for those people who are traveling through and put a strain on the infrastructure, and it is not supposed to be a burden to those who live in the community. Mayor Good stated that the next step would be to declare that we are a resort city. She stated that letters from local businesses stating that they depend on travelers and the impact travelers have on their business would be good idea. In order to get approval for a local option tax, though, it would need to go out for a vote by the public. It will have to have a 60% approval from the voters in order for it to move forward. We will have to create an ordinance for the declaration.

Mayor Good stated that the Idaho code tells you what you can tax and you have to be specific and define what you are using this local option tax money for and how much the tax is. The City Council discussion was favorable and Kyla will send out sample LOT ordinances from other cities, as well as Idaho Code regarding the Tax.

Browns Mountain Recycling Update

Mayor Good stated that she was present this morning at the Adams County courthouse for the Browns Mountain Recycling case for the citation they received. The Judge moved the court date to March 20, 2025. It will be a pretrial conference. The judge said that the prosecutor may choose

**CITY OF NEW MEADOWS CITY COUNCIL MEETING MINUTES  
HELD MONDAY, FEBRUARY 10<sup>TH</sup>, 2025 AT 6:30 PM  
CITY COUNCIL CHAMBERS, 401 VIRGINIA STREET, NEW MEADOWS**

Item 10.

to discharge any charges if they get it cleaned up. Mayor Good stated that this citation was supposed to be an incentive for Brown's to get the property cleaned up and she shared that with the prosecuting attorney after the proceedings. Mayor Good stated that she hoped the City Council should stay firm in upholding ordinances.

## **Action Items**

### Ordinance TBD-2025 Road & Streets Committee Creation

- Council Member Carr moved to approve Ordinance TBD-2025 Road & Streets Committee Creation, and suspend the rules requiring three separate readings on three separate days and read by title only once; Council Member Foster seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

City Clerk Read by title only.

- Council Member Carr moved to approve Ordinance TBD-2025 Road & Streets Committee Creation; Council Member Ryker seconded the motion. Roll Call Vote: Carr – yes, Parnett – yes, Ryker – yes, Foster – yes. Motion Carried.
- 

### Addition/ Removal of Bank Account Signers

- Council Member Ryker moved to approve removal of Troy Black and Diane Hunter and addition of Traci Foster and Sonya Brodhecker to the City of New Meadows bank account; Council Member Parnett seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

Executive Session 74-206(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated

- Council Member Ryker moved to go into Executive Session 74-206(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated; Council Member Foster seconded the motion. Roll Call Vote: Carr – yes, Parnett – yes, Ryker – yes, Foster – yes. Motion Carried.

**CITY OF NEW MEADOWS CITY COUNCIL MEETING MINUTES  
HELD MONDAY, FEBRUARY 10<sup>TH</sup>, 2025 AT 6:30 PM  
CITY COUNCIL CHAMBERS, 401 VIRGINIA STREET, NEW MEADOWS**

Executive Session began at 7:23 P.M. Executive Session ended at 7:37 P.M. Roll was called and the Mayor and all City Council Members were present.

### **Consent Agenda**

The Consent Agenda included paid and pending claims, January 2025 Payroll and the January 27, 2025 Meeting Minutes.

- Council Member Foster moved to approve the Consent Agenda; Council Member Parnett seconded the motion. Voice vote indicated no opposition to the motion with all members signifying yes. Motion Carried.

### **Future Meeting Topics**

- Volunteer Policy
- Appointment of the Road & Streets Committee members
- Local Option Tax
- Rock Source
- Childcare Foundation

### **Adjournment**

Mayor Good adjourned the meeting at 7:42 P.M.

\_\_\_\_\_  
Julie A. Good, Mayor

ATTEST: \_\_\_\_\_  
Kyla Gardner, City Clerk

For Date Posted = 02/20/25  
\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Vendor #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
6565		667 A.M.E. Electric, Inc Provide and Install new hour meter at Lift station 1	545.00			65		43220	324		10102
		250234 02/13/25 Lift Station Meter (SWR)	545.00								
		<b>Total for Vendor:</b>	<b>545.00</b>								
6571		I C & M Lumber Co, Inc	575.26			60		43320	324		10102
		01/25/25 Water	54.26			60		43320	324		10102
		01/25/25 Shop - Water	1.66			60		43320	324		10102
		01/25/25 Shop - Sewer	1.66			65		43220	324		10102
		01/25/25 Shop - Streets	1.67			1		41500	324		10102
		01/25/25 Park	409.28			1		41600	324		10102
		01/25/25 Office (GEN)	4.17			1		41100	324		10102
		01/25/25 Office (WTR)	4.16			60		43320	324		10102
		01/25/25 Office (SWR)	4.16			65		43220	324		10102
		01/25/25 Equip.	1.98			60		43320	350		10102
		01/25/25 Sewer	92.26			65		43220	324		10102
		<b>Total for Vendor:</b>	<b>575.26</b>								
6572		E 253 Christensen Inc. dba United Oil	238.96			60		43320	630		10102
		CL78304 01/31/25 Fuel -Streets	99.26			65		43220	630		10102
		CL78304 01/31/25 Fuel - Sewer	78.25			60		43320	630		10102
		CL78304 01/31/25 Fuel - Water	61.45								
6573		E 253 Christensen Inc. dba United Oil	711.15			1		41500	630		10102
		CL79342 02/15/25 Fuel -Streets	265.00			60		43320	630		10102
		CL79342 02/15/25 Fuel - Water	73.18			1		41500	630		10102
		CL79342 02/15/25 Fuel - loader - Streets	372.97								
		<b>Total for Vendor:</b>	<b>950.11</b>								
6568		29 City of New Meadows	1,045.02			65		43220	339		10102
		025-00 01/30/25 Chlorinator Room	14.35			1		41600	332		10102
		310-00 01/30/25 Park Irrigation	14.30			1		41600	331		10102
		309-00 01/30/25 Park Restrooms	90.13			63		43100	331		10102
		014-00 01/30/25 Industrial Park	234.03			65		43220	338		10102
		364-00 01/30/25 Auger Room	434.04			1		41100	331		10102
		126-00 01/30/25 City Hall	77.47								

For Date Posted = 02/20/25  
\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
		015-00 01/30/25 Skate Park	14.30			1		41600	332		10102
		012-00 01/30/25 Recycle Center	14.30			1		41600	332		10102
		060-00 01/30/25 Ambulance Shed	76.05			1		41100	331		10102
		013-00 01/30/25 104 Taylor	76.05			63		43100	331		10101
		<b>Total for Vendor:</b>	<b>1,045.02</b>								
6576	E	526 Coastline Equipment	365.18								
		Loader parts									
		1204121 01/13/25 Grader Maint (G)	98.35			1		41500	350		10102
		1204121 01/13/25 Grader Maint (W)	98.36			60		43320	350		10102
		1204121 01/13/25 Grader Maint (SWR)	98.35			65		43220	350		10102
		1209306 01/29/25 Water Parts	70.12			60		43320	324		10102
		<b>Total for Vendor:</b>	<b>365.18</b>								
6559		739 Dalrymple Construction Services, Construction of the Childcare Center	89,987.19								
		PA5 02/17/25 Childcare Center Const.	89,987.19			1		43151	324		10102
		<b>Total for Vendor:</b>	<b>89,987.19</b>								
6574		742 DIGLINE INC	97.50								
		Annual 50 Contract Fee									
		0075946-IN 01/31/25 Annual Contract Fee	97.50			1		41500	324		10102
		<b>Total for Vendor:</b>	<b>97.50</b>								
6570		688 Finite Concepts, LLC	5,622.30								
		Placing sewer lines for new Childcare Send									
		795 11/25/24 Sewer Tap Youth Center	5,622.30			1		43151	324		10101
		<b>Total for Vendor:</b>	<b>5,622.30</b>								
6564	E	56 Idaho Rural Water Association	450.00								
		Tuition Match Fall Semester 2024 Hunter Brown									
		2025-16 01/27/25 Tutition Match Hunter Brown	450.00			65		43220	520		10102
		<b>Total for Vendor:</b>	<b>450.00</b>								

For Date Posted = 02/20/25  
\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Vendor #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
6575	E	37 Jerry's Auto Parts	210.34								
		fuel filters for equipment									
		361104 01/27/25 Equ. Main. (GEN)	70.11			1		41500	350		10102
		361104 01/27/25 Equ. Main (WTR)	70.11			60		43320	350		10102
		361104 01/27/25 Equ. Main (SWR)	70.12			65		43220	350		10102
		<b>Total for Vendor:</b>	<b>210.34</b>								
6560		728 Keller Associates, Inc.	3,598.75								
		City Engineering to include Wasterwater facility plan grant, city council meetings,									
0250129		02/15/25 City Engineering (WTR)	1,799.37*			60		43320	319		10101
0250129		02/15/25 City Engineering (SWR)	1,799.38			65		43220	319		10102
6561		728 Keller Associates, Inc.	160.00								
		Review of Meadows Subdivision Design Plans									
0250133		02/15/25 Meadows Subdivision Design Re	160.00*			1		41300	324		10101
6562		728 Keller Associates, Inc.	88.75								
		Review of Childcare Center/Youth Center Design January 1, 2025- January 25, 2025									
0250134		02/15/25 Childcare Center Design Revie	88.75			1		43151	324		10101
6563		728 Keller Associates, Inc.	2,537.50								
		Wastewtaer FPS January 1- January 25 2025									
0250135		02/15/25 Wastewater FPS (SWR)	2,537.50			65		43231	886		10101
		<b>Total for Vendor:</b>	<b>6,385.00</b>								
6569	E	146 The Record Reporter	53.56								
		Public Hearing Notice Design Review for Mehen Memorial Skatepark									
5156		01/23/25 Public Hearing SP (GEN)	53.56			1		41100	309		10102
		<b>Total for Vendor:</b>	<b>53.56</b>								
6566		697 U.S. Bank Equipment Finance	339.02								
		Photocopier Lease									
548146166		02/01/25 Photocopier Lease	113.00			1		41100	709		10102
548146166		02/01/25 Photocopier Lease	113.01			60		43320	709		10102
548146166		02/01/25 Photocopier Lease	113.01			65		43220	709		10102
		<b>Total for Vendor:</b>	<b>339.02</b>								

For Date Posted = 02/20/25  
\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Vendor #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6577	E	436 US Bank	1,342.35						
		GOOGLE 01/27/25 Email (Gen)	101.90			1	41100	709	10102
		GOOGLE 01/27/25 Email (IND)	101.90			63	43100	709	10102
		GOOGLE 01/27/25 Email (WTR)	101.90			60	43320	709	10102
		GOOGLE 01/27/25 Email (SWR)	101.91			65	43220	709	10102
		phones 01/27/25 8x8 phones (GEN)	35.06			1	41100	308	10102
		phones 01/27/25 8x8 phones (WTR)	35.07			60	43320	308	10102
		phones 01/27/25 8x8 phones (SWR)	35.07			65	43220	308	10102
		supplies 01/27/25 ADOBE	19.99			1	41100	324	10102
		postage 01/27/25 FP Mailing	329.85			1	41100	620	10102
		OS1 01/27/25 Amazon Office Sup	100.70			1	41100	610	10102
		1 01/27/25 Water Heater IP	379.00			63	43100	324	10101
		<b>Total for Vendor:</b>	<b>1,342.35</b>						
6567	E	423 USDA	4,570.00						
		Sewer Bond Payment Automatically withdrawn							
		92/05 02/27/25 Sewer Bond Payment 92-05	4,570.00			65	43230	821	10102
		<b>Total for Vendor:</b>	<b>4,570.00</b>						
		<b># of Claims</b>	<b>19</b>						
		<b>Total Electronic Claims</b>	<b>112,537.83</b>						
		<b>Total Non-Electronic Claims</b>	<b>7,941.54</b>						
		<b>Total Non-Electronic Claims</b>	<b>104596.29</b>						
		<b># of Vendors</b>	<b>8</b>						