

ORDINANCE NO. 180

AN ORDINANCE PROVIDING FOR THE CONSTRUCTION AND INSTALLATION OF IMPROVEMENTS AND BETTERMENTS TO THE SEWER TREATMENT SYSTEM OF THE CITY OF IDAHO CITY, OF BOISE COUNTY, IDAHO, AT AN ESTIMATED COST OF \$310,000.00; PROVIDING FOR THE ISSUANCE OF SEWER REVENUE BONDS IN THE SUM OF NOT MORE THAN \$70,000.00 TO PAY A PORTION OF THE COST THEREOF, WHICH BONDS SHALL BE PAID ONLY OUT OF THE REVENUES AND EARNINGS OF THE SEWER SYSTEM, SUBJECT, HOWEVER, TO THE APPROVAL OF THE QUALIFIED ELECTORS OF SAID CITY AT A SPECIAL ELECTION ORDERED HEREIN; DESCRIBING SAID BONDS AND THE CONDITIONS UNDER WHICH THEY WILL BE ISSUED; CALLING A SPECIAL ELECTION FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF SAID CITY THE QUESTION OF THE RATIFICATION OR REJECTION OF SAID BOND ISSUE AND OF SAID INDEBTEDNESS; PROVIDING FOR PUBLIC NOTICE OF SAID ELECTION; PROVIDING FOR THE PUBLICATION AND EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO

CITY OF IDAHO CITY

Boise County, Idaho

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

WHEREAS, the City of Idaho City (the "City") is a duly incorporated and existing City organized and operating under the laws of the State of Idaho; and

WHEREAS, it has been determined by the City Council of the City (the "Council") to be necessary and essential to the health, safety, comfort, and welfare of the inhabitants of said City to install, construct, and acquire improvements and betterments to the sewer and treatment system within said City; and

WHEREAS, the Council has determined to finance a portion of the cost of the construction and installation of said improvements through the issuance of sewer revenue bonds of the City, pursuant to the provisions of the Revenue Bond Act of the State of Idaho, being Sections 50-1027 to 50-1042, inclusive, Idaho Code, and the Municipal Bond Law of the State of Idaho, being Chapter 2 of Title 57, Idaho Code; and

WHEREAS, said revenue bonds cannot be issued without the assent of a majority of the qualified electors of the City voting in an election called for such purpose; and

WHEREAS, in order to authorize such revenue bonds, the Council has determined to call and conduct a special municipal bond election for the aforesaid purposes as required by said Revenue Bond Act; and

WHEREAS, Idaho Code Section 34-440 requires the disclosure of certain financial information in both the ballot title and the notice of election;

NOW, THEREFORE, BE IT FURTHER ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO CITY, IDAHO, as follows:

Section 1: THE PROJECT

A. It is deemed necessary and advisable that the City acquire and construct certain capital improvements, consisting of the construction and installation of improvements and betterments to the sewer treatment system of the City. Such improvements (the "Project") shall consist generally of the following: wastewater treatment plant upgrade, including design, construction, study, and inspection necessary for upgrading the City's wastewater treatment facilities, and necessary appurtenances thereto, all pursuant to plans and specifications therefor which have been prepared by Jerry T. Elliott, P.E., and Loveless Engineering, both of Boise, Idaho (herein collectively referred to as the "Engineer"), which plans and specifications are on file in the office of the City Clerk.

B. The cost and expense of the acquisition, construction, and installation of the Project, as estimated by the aforesaid Engineer, is \$310,000.00, including the payment of all preliminary expenses incurred and incident to the Project and properly incident to the issuance of the bonds as such expenses are set forth in said Revenue Bond Act and Municipal Bond Law, and including payment of interest on such bonds during the period to be covered by the acquisition and construction of the improvements as described in subparagraph A above.

C. Subject to the following subparagraph, the acquisition, construction, and installation of the improvements, as described in subparagraph A, above, are hereby ordered.

D. Subject to the approval thereof by the qualified electors voting at the election for which provision is hereinafter made, revenue bonds of the City shall be issued pursuant to the provisions of the Revenue Bond Act, being Idaho Code Sections 50-1027 to 50-1042, inclusive, in the amount of not to exceed \$70,000.00, to pay a portion of the costs of the Project.

Section 2: SPECIAL ELECTION

A special municipal bond election is hereby called within the City to be held on Tuesday, September 4, 1984, for the purpose of enabling the qualified electors of the City to vote upon the proposition set forth in Section 4 hereof. Said election shall be held in accordance with the laws of the State of Idaho.

Section 3: ADMINISTRATION OF ELECTION

The polls of said election shall open at the hour of 12:00 o'clock noon on September 4, 1984, and shall remain open continuously on said day until the hour of 8:00 o'clock P.M., at which time said polls shall be closed. The City, as its boundaries and corporate limits are now fixed and established, shall consist of one (1) voting precinct. The polling place within the precinct, together with the Judge and Clerks for said precinct are, and shall be as follows:

<u>Precinct</u>	<u>Polling Place</u>	<u>Judge and Clerks</u>
(1)	Idaho City City Hall	Joan Thibodeaux-Jackson, Judge Randy Barrett, Clerk Rose Gudgus, Clerk

The City Clerk shall notify the election Judge and Clerks of their respective appointments. If any election Judge or Clerk fails to report for duty on the date of the election, the City Clerk shall fill such vacancies from among the qualified electors presenting themselves to vote. The Judge and Clerks shall be compensated and paid at the minimum wage prescribed by the laws of the State of Idaho for execution of their duties. The administration of the election shall be conducted in accordance with Chapter 4 of Title 50, Idaho Code, as amended, except as provided by Section 50-1035, Idaho Code, and by this Ordinance.

Section 4: BALLOT TITLE

The ballot title for said special election shall be in substantially the following form:

"SHALL THE CITY OF IDAHO CITY ISSUE AND SELL ITS SEWER REVENUE BONDS IN THE PRINCIPAL AMOUNT OF NOT MORE THAN \$70,000.00 TO PAY PART OF THE COSTS OF CONSTRUCTION AND INSTALLATION OF IMPROVEMENTS AND BETTERMENTS TO THE SEWER TREATMENT SYSTEM? SAID BONDS SHALL MATURE OVER A PERIOD OF NOT TO EXCEED THIRTY YEARS, AND SHALL BE PAYABLE SOLELY FROM THE REVENUES OF THE SEWER SYSTEM, ALL AS MORE FULLY PROVIDED IN ORDINANCE NO. 180, ADOPTED ON AUGUST 14, 1984."

CITY OF IDAHO CITY

• DEBT DISCLOSURE STATEMENTI. EXISTING DEBT:

	<u>Date of Original Issuance</u>	<u>Original Principal Amount</u>	<u>Total Interest Payable</u>	<u>Unpaid Principal To Date</u>	<u>Unpaid Interest To Maturity</u>
A. Bonds	<u>10-20-78</u>	<u>\$ 88,000</u>	<u>\$ -0-</u>	<u>\$ 81,000</u>	<u>\$ 60,008</u>
B. Short-Term Financing	<u>10-20-78</u> <u>None</u>	<u>\$100,000</u>	<u>\$ -0-</u>	<u>\$ 90,000</u>	<u>\$ 72,650</u>
C. Leases	<u>None</u>				
D. Contracts	<u>None</u>				
E. Lease/ Purchase	<u>None</u>				
F. Other	<u>None</u>				

II. PROPOSED NEW ISSUE:

A. Type of Indebtedness:	<u>City of Idaho City Sewer Revenue Bonds</u>
B. Anticipated Interest Rate:	<u>10.5%</u>
C. Range of Rates:	<u>Ten (10%) to Fifteen (15%) Percent</u>
D. Proposed Principal Amount:	<u>\$70,000.00</u>
E. Maximum Rate as Shown on Ballot:	<u>15%</u>

III. TOTAL PROPOSED BONDED DEBT:

A. Principal Amount Payable to Maturity	<u>\$ 70,000.00</u>
B. Interest Amount Payable to Maturity	<u>161,252.00</u>
C. Total Debt - Proposed Issue:	<u>\$231,252.00</u>

IN FAVOR OF issuing Sewer Revenue Bonds for
the purposes provided by Ordinance No. 180 []

AGAINST issuing Sewer Revenue Bonds for
the purposes provided by Ordinance No. 180 []

INSTRUCTIONS TO VOTERS: To vote on the foregoing proposition, the voter must make a (X) in the space to the right of the words "IN FAVOR OF issuing Sewer Revenue Bonds for the purposes provided by Ordinance No. 180" or "AGAINST issuing Sewer Revenue Bonds for the purposes provided by Ordinance No. 180" according to the way you desire to vote on the question. All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void. If you, by mistake or accident, mark, tear, deface or otherwise mutilate this ballot, return it to the election Judge and obtain another ballot.

Section 5: ELECTION EXPENSES

The City Clerk is hereby authorized and directed to procure such supplies and incur such expenses as he deems appropriate and necessary for the proper conduct of the special bond election.

Section 6: QUALIFIED ELECTORS

All persons eighteen (18) years of age or older, who at the time of the specified bond election are qualified electors of the City, properly registered and possessing the qualifications of residents, shall be qualified to vote at said election.

Section 7: REGISTRATION

No qualified elector who was duly registered as a voter, and who continues to reside at the same address or within the same precinct in which he or she is registered, and has voted in at least one general City election in the past four years, shall be required to re-register.

Persons may register at the Office of the City Clerk, as Registrar for the City, during office hours, beginning with the date the Notice of Election is given and continuing until 8:00 o'clock P.M. on August 31, 1984. Any elector who will complete his residence requirement or attain the requisite voting age during the period when the register of electors is closed, may register prior to the closing of the register.

Section 8: SAMPLE BALLOTS

The City Clerk shall cause the ballot to be prepared and, as required by I.C. § 50-440, cause to be printed, not less than fifteen (15) days before said election, sample ballots containing the

question to be submitted, which sample ballots shall be in the same form as the official ballots to be used, except they shall have printed thereon the words "Sample Ballot," shall be on paper of a different color than the official ballots, and shall not be numbered. The ballot shall be separate from any other measure being voted upon at the election. The City Clerk shall furnish copies of the same on application at his office to anyone applying therefor. Said sample ballots shall be published at least twice in the official newspaper of the City, the last publication to be within five (5) days of said election.

Section 9: NOTICE

Notice of said special bond election shall be given prior to said election by publishing notice of such election in the official newspaper of the City once a week on the same day for two (2) successive weeks, which notice shall be in substantially the form attached hereto, marked Exhibit "A", and by this reference incorporated herein.

Section 10: SEWER REVENUE BONDS

If, at said election, a majority of the qualified electors of the City voting therein vote in favor of the issuance of said bonds for the purposes set forth herein and designated on the aforesaid ballot, fully registered sewer revenue bonds of the City shall be authorized, issued, sold, and delivered. Said bonds shall mature annually over a period not to exceed thirty (30) years, and shall bear interest at a rate not in excess of fifteen percent (15%) per annum, payable semiannually, provided that the first interest payment due may be for a shorter or longer period than six months, but not in excess of one year, at the discretion of the Council.

All bonds shall be issued in the form and manner, and be registered, disposed of, and redeemed in accordance with the provisions of the Revenue Bond Law of the State of Idaho, Sections 50-1027 to 50-1042, inclusive, Idaho Code, and the Municipal Bond Law of the State of Idaho, Chapter 2 of Title 57, Idaho Code.

Said bonds shall be in denominations of not less than \$1,000.00, or any even multiple thereof, except Bond No. 1, which may be in a lesser amount; payable in numerical order, lowest numbers first; and may be made subject to prior redemption at such time or times, with or without premium, and upon such terms and conditions as may be determined by the Council in the Ordinance authorizing the issuance of such bonds.

In the event the sewer revenue bonds are purchased by the United States of America, Farmers Home Administration, said bonds shall be in the form of a single fully registered amortized bond and shall bear interest at a rate not to exceed twelve percent (12%) per annum.

The net revenues of said sewer system (gross revenues minus normal expenses of maintenance and operation) are pledged for the

payment of principal of and interest, and redemption premiums, if any, on said sewer revenue bonds. Said bonds shall not be a debt of the City within the meaning of any State Constitutional provision or statutory limitation, nor a charge against the general credit or taxing powers of the City, and the City shall not be liable therefor, nor shall said bonds or the interest thereon be payable out of any funds other than the revenues of the system specified above.

Section 11: OFFICERS AUTHORIZED

The officers of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Ordinance.

Section 12: CANVASS

The Mayor and Council shall meet on September 10, 1984, at the hour of 7:00 o'clock P.M., or at such time to which said meeting is continued, at the regular meeting place in the City Hall, for the purpose of canvassing the results of the election. Thereupon, the results shall be entered in the minutes of the Council and proclaimed as final.

Section 13: DEBT DISCLOSURE

Idaho Code Section 34-440 requires the disclosure of certain financial information. That information is as follows:

CITY OF IDAHO CITY

DEBT DISCLOSURE STATEMENT

I. EXISTING DEBT:

	<u>Date of Original Issuance</u>	<u>Original Principal Amount</u>	<u>Total Interest Payable</u>	<u>Unpaid Principal To Date</u>	<u>Unpaid Interest To Maturity</u>
A. Bonds	<u>10-20-78</u>	<u>\$ 88,000</u>	<u>\$ -0-</u>	<u>\$ 81,000</u>	<u>\$ 60,008</u>
	<u>10-20-78</u>	<u>\$100,000</u>	<u>\$ -0-</u>	<u>\$ 90,000</u>	<u>\$ 72,650</u>
B. Short-Term Financing	<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>
C. Leases	<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>
D. Contracts	<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>
E. Lease/ Purchase	<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>
F. Other	<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>

II. PROPOSED NEW ISSUE:

- A. Type of Indebtedness: City of Idaho City Sewer Revenue Bonds
- B. Anticipated Interest Rate: 10.5%
- C. Range of Rates: Ten (10%) to Fifteen (15%) Percent
- D. Proposed Principal Amount: \$70,000.00
- E. Maximum Rate as Shown on Ballot: 15%

III. TOTAL PROPOSED BONDED DEBT:

- A. Principal Amount Payable to Maturity \$ 70,000.00
- B. Interest Amount Payable to Maturity 161,252.00
- C. Total Debt - Proposed Issue: \$231,252.00
-

The City Clerk is hereby authorized and directed to submit the above information to the Boise County Recorder for independent verification.

Section 14: RATIFICATION

All action heretofore taken (not inconsistent with the provisions of this Ordinance) by the Council and the officers of the City directed toward construction and installation of said sewer system improvements and the issuance of sewer revenue bonds of the City therefor, and for the holding of a special municipal bond election, be, and the same hereby is, ratified, approved, and confirmed.

Section 15: PUBLICATION

This Ordinance, or a summary thereof in compliance with Section 50-901A, Idaho Code, shall be published once in the official newspaper of the City, and shall take effect immediately upon its passage, approval, and publication.

PASSED AND APPROVED this 14th day of August, 1984.

CITY OF IDAHO CITY, Idaho

Rory Albett
Mayor

ATTEST:

David L Brody
City Clerk

(S E A L)

* * * * *

I, the undersigned, the Clerk of the City of Idaho City, of Boise County, Idaho, hereby certify that the foregoing Ordinance is a full, true and correct copy of an Ordinance duly passed and adopted at a meeting of the City Council of the City of Idaho City, duly and regularly held at the regular meeting place thereof on August 14, 1984, of which meeting all members of said Council had due notice, and at which a majority thereof were present; and that at said meeting said Ordinance was adopted by the following vote:

AYES, and in favor thereof, Councilmembers: Derouin, Harris, Barrett

NOES, Councilmembers: None

ABSENT, Councilmembers: Mutch

ABSTAIN, Councilmembers: None

I further certify that I have carefully compared the same with the original Ordinance on file and of record in my office; that said Ordinance is a full, true and correct copy of the original Ordinance adopted at said meeting, and that said Ordinance has not been amended, modified or rescinded since the date of its adoption, and is now in full force and effect.

IN WITNESS WHEREOF, I have set my hand and affixed the official seal of said City on August 14, 1984.

David L Brody
City Clerk

(S E A L)

CITY OF IDAHO CITY

Boise County, Idaho

NOTICE OF SPECIAL BOND ELECTION

NOTICE IS HEREBY GIVEN that pursuant to Ordinance No. 180, adopted on August 14, 1984, of the City of Idaho City, of Boise County, Idaho, a Special Bond Election will be held in said City on

TUESDAY, SEPTEMBER 4, 1984

between the hours of 12:00 o'clock noon and 8:00 o'clock P.M., for the purpose of voting upon the question and proposition of issuing sewer revenue bonds in the principal amount of not more than \$70,000.00, for the purpose of providing funds to pay part of the cost of construction and installation of improvements and betterments to the City's sewer treatment system, pursuant to the provisions of said Ordinance, which Ordinance is hereby referred to for further particulars, and which by reference, is made a part of this Notice.

The foregoing construction is in accordance with the preliminary maps, plans, and specifications, as prepared by Jerry T. Elliott and Loveless Engineering, of Boise, Idaho, as Engineers for said City, which preliminary maps, plans, and specifications are on file in the office of the City Clerk for examination.

The total estimated cost of the Project is \$310,000.00, a portion of which is to be paid from the sale of the proposed bond issue.

Said bonds, if issued, shall bear interest at a rate of not in excess of fifteen percent (15%) per annum, payable semiannually, shall run for a period not to exceed thirty (30) years from the date of issue, shall be in the denomination of \$1,000.00 each, or multiples thereof, except Bond No. 1, which may be in a lesser amount, and shall mature annually.

In the event the Federal Government or one of its agencies is the successful purchaser of this issue, a single bond will be issued and payable in amortized annual payments, over a period of not to exceed thirty (30) years, at an interest rate not to exceed twelve percent (12%) per annum.

The question to be submitted to the electors shall be by ballot reading substantially as follows:

"SHALL THE CITY OF IDAHO CITY ISSUE AND SELL ITS SEWER REVENUE BONDS IN THE PRINCIPAL AMOUNT OF NOT MORE THAN \$70,000.00 TO PAY PART OF THE COSTS OF CONSTRUCTION AND INSTALLATION OF IMPROVEMENTS AND BETTERMENTS TO THE SEWER TREATMENT SYSTEM? SAID BONDS SHALL MATURE OVER A PERIOD OF NOT TO EXCEED THIRTY YEARS, AND SHALL BE PAYABLE SOLELY FROM THE REVENUES OF THE SEWER SYSTEM, ALL AS MORE FULLY PROVIDED IN ORDINANCE NO. 180, ADOPTED ON AUGUST 14, 1984."

CITY OF IDAHO CITY

DEBT DISCLOSURE STATEMENT

I. EXISTING DEBT:

	<u>Date of Original Issuance</u>	<u>Original Principal Amount</u>	<u>Total Interest Payable</u>	<u>Unpaid Principal To Date</u>	<u>Unpaid Interest To Maturity</u>
A. Bonds	<u>10-20-78</u>	<u>\$ 88,000</u>	<u>\$ -0-</u>	<u>\$ 81,000</u>	<u>\$ 60,008</u>
	<u>10-20-78</u>	<u>\$100,000</u>	<u>\$ -0-</u>	<u>\$ 90,000</u>	<u>\$ 72,650</u>
B. Short-Term Financing	<u>None</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
C. Leases	<u>None</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
D. Contracts	<u>None</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
E. Lease/ Purchase	<u>None</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
F. Other	<u>None</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

II. PROPOSED NEW ISSUE:

A. Type of Indebtedness:	<u>City of Idaho City Sewer Revenue Bonds</u>
B. Anticipated Interest Rate:	<u>10.5%</u>
C. Range of Rates:	<u>Ten (10%) to Fifteen (15%) Percent</u>
D. Proposed Principal Amount:	<u>\$70,000.00</u>
E. Maximum Rate as Shown on Ballot:	<u>15%</u>

III. TOTAL PROPOSED BONDED DEBT:

- A. Principal Amount Payable
to Maturity \$ 70,000.00
- B. Interest Amount Payable
to Maturity 161,252.00
- C. Total Debt - Proposed Issue: \$231,252.00

IN FAVOR OF issuing Sewer Revenue Bonds for
the purposes provided by Ordinance No. 180 []

AGAINST issuing Sewer Revenue Bonds for
the purposes provided by Ordinance No. 180 []

INSTRUCTIONS TO VOTERS: To vote on the foregoing proposition, the voter must make a (X) in the space to the right of the words "IN FAVOR OF issuing Sewer Revenue Bonds for the purposes provided by Ordinance No. 180" or "AGAINST issuing Sewer Revenue Bonds for the purposes provided by Ordinance No. 180" according to the way you desire to vote on the question. All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void. If you, by mistake or accident, mark, tear, deface or otherwise mutilate this ballot, return it to the election Judge and obtain another ballot.

Qualified electors shall vote at the following polling place:

<u>VOTING PLACE</u>	<u>LOCATION</u>
Idaho City City Hall	Idaho City, Idaho

At said Special Election, only qualified and registered electors eighteen (18) years of age or older, residing in the State of Idaho, and who are bona fide residents of the City of Idaho City, and no others, will be permitted to vote at said Special Election. No person so qualified and offering himself at the polling place at which he is entitled to vote will be denied the privilege of voting at said Special Election.

Qualified electors who because of illness or expected absence from the City of Idaho City on the date of election may obtain absentee ballots from the City Clerk of the City of Idaho City.

The City Clerk is Registrar of the City of Idaho City and the place of registration is the Office of said City Clerk at City Hall, Idaho City, Idaho.

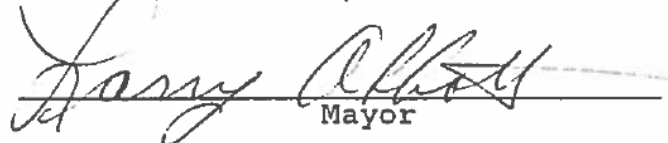
Persons may register on each day at any time during the office hours of the City Clerk, beginning with the date the Notice of Election is given, and continuing to August 31, 1984, on which date the Office of the City Clerk will remain open until 8:00 o'clock P.M.

Polls will be opened at the hour of 12:00 o'clock noon on September 4, 1984, and will be open continuously until the hour of 8:00 o'clock P.M., at which time the polls will be closed. Each elector shall vote at the polling place provided for the voting precinct in which he resides. Voting at said election shall be by ballot, and the ballot to be supplied the voters for their use at said election shall be in the form provided by law.

If at said election the majority of the qualified electors voting at such election assent to the issuance of said bonds for the purposes set forth in Ordinance No. 180, the sewer revenue bonds of the City of Idaho City will be issued for said purposes, which bonds, or any issue thereof, or so much thereof as may be necessary, will mature annually over a period not to exceed thirty (30) years, and will bear interest at a rate not in excess of fifteen percent (15%) per annum. The principal of and interest on said bonds shall be payable solely out of and derived from rates and charges for the use of and the services rendered by, and all other income, earnings and revenues of, the sewer system of the City of Idaho City, all as more particularly set forth in an ordinance or ordinances to be hereafter passed and approved by the City.

Dated this 14th day of August, 1984.

CITY OF IDAHO CITY, Idaho


Mayor

ATTEST:


City Clerk

(S E A L)

WHEREAS, said revenue bonds cannot be issued without the assent of a majority of the qualified electors of the City voting in an election called for such purpose; and

WHEREAS, in order to authorize such revenue bonds, the Council has determined to call and conduct a special municipal bond election for the aforesaid purposes as required by said Revenue Bond Act; and

WHEREAS, Idaho Code Section 34-440 requires the disclosure of certain financial information in both the ballot title and the notice of election;

NOW, THEREFORE, BE IT FURTHER ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO CITY, IDAHO, as follows:

Section 1: THE PROJECT

A. It is deemed necessary and advisable that the City acquire and construct certain capital improvements, consisting of the construction and installation of improvements and betterments to the sewer treatment system of the City. Such improvements (the "Project") shall consist generally of the following: wastewater treatment plant upgrade, including design, construction, study, and inspection necessary for upgrading the City's wastewater treatment facilities, and necessary appurtenances thereto, all pursuant to plans and specifications therefor which have been prepared by Jerry T. Elliott, P.E., and Loveless Engineering, both of Boise, Idaho (herein collectively referred to as the "Engineer"), which plans and specifications are on file in the office of the City Clerk.

B. The cost and expense of the acquisition, construction, and installation of the Project, as estimated by the aforesaid Engineer, is \$310,000.00, including the payment of all preliminary expenses incurred and incident to the Project and properly incident to the issuance of the bonds as such expenses are set forth in said Revenue Bond Act and Municipal Bond Law, and including payment of interest on such bonds during the period to be covered by the acquisition and construction of the improvements as described in subparagraph A above.

C. Subject to the following subparagraph, the acquisition, construction, and installation of the improvements, as described in subparagraph A, above, are hereby ordered.

D. Subject to the approval thereof by the qualified electors voting at the election for which provision is hereinafter made, revenue bonds of the City shall be issued pursuant to the provisions of the Revenue Bond Act, being Idaho Code Sections 50-1027 to 50-1042, inclusive, in the amount of not to exceed \$70,000.00, to pay a portion of the costs of the Project.

AN ORDINANCE REPEALING ORDINANCE NUMBER 161 AND ENACTING A NEW ORDINANCE ESTABLISHING MEETINGS OF THE CITY COUNCIL OF THE CITY OF IDAHO CITY: ESTABLISHING THE NUMBER, PLACE, TIME AND PURPOSE OF MEETINGS AND PROVIDING GUIDELINES FOR SPECIAL AND EXECUTIVE SESSIONS.

BE IT ORDAINED by the Mayor and Council of the City of Idaho City, Boise County, Idaho:

WHEREAS, the City of Idaho City, having been established and its government composed in accordance with Title 50, Idaho Code, it is hereby ordained that the Mayor and City Council of Idaho City, Idaho, shall meet at the times and places set out below to conduct the business of the City:

SECTION I

REGULAR MEETINGS. The Mayor and Council shall meet in regular session at the City Hall in Idaho City on the second and fourth Tuesdays of each month, said meetings to commence at the hour of 7:00 P.M. During such regular sessions, the Mayor and Council may consider any and all business of the City of Idaho City, whether regularly agended or entertained from the floor.

SECTION II

SPECIAL MEETINGS. The Mayor and Council may meet from time to time in special session, as provided by law. The time and place for such meetings shall be designated in the notice for such meetings, and all notices shall be as provided by law.

SECTION III

EXECUTIVE SESSION. The Mayor and Council may meet in executive session, only for the purposes expressly allowed by law and only at the times, and in the manner and after notice required by law.

The Mayor and Council may meet separately or as a group with legal counsel to discuss legal issues, request legal advice or receive legal opinions, without prior public notice and such conferences shall not constitute a meeting of the Council. The contents of such meetings shall enjoy the normal privileges of an attorney/client relationship.

SECTION IV

Should any section, sub-section, paragraph, sentence, clause, or phrase of this ordinance, or any particular application thereof, be declared unconstitutional or invalid for any reason by a Court of competent jurisdiction, such decision shall not effect the validity of the remaining provisions of this ordinance.

SECTION V

All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION VI

This ordinance shall be in full force and effect from and after its passage, approval, and publication.

PASSED BY THE CITY COUNCIL and approved by the Mayor,
this 16th day of July, 1984.

ATTEST:

David L. Brady
David L. Brady, City Clerk

By Larry Abbott
Larry Abbott, Mayor

ORDINANCE NO. 178

AN ORDINANCE REPEALING IDAHO CITY ORDINANCE NO. 167 CONCERNING REGULAR MEETINGS OF THE IDAHO CITY COUNCIL: PROVIDING FOR EMERGENCY PASSAGE.

BE IT ORDAINED by the Mayor and City Council of Idaho City, Boise County, Idaho:

SECTION 1:

That Idaho City Ordinance No. 167 be, and the same hereby is, repealed.

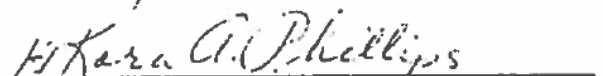
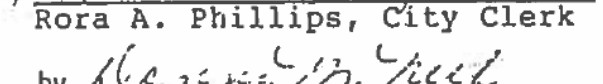
SECTION 2:

The passage of this Ordinance is hereby declared to be an emergency, and the Council thereby waives the rule requiring three (3) separate readings of this Ordinance. This Ordinance is therefore passed and approved by the Mayor and City Council upon first reading.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 29 day of March, 1984.


Larry Abbott, Mayor

ATTEST:


Rora A. Phillips, City Clerk
by 
Donna M. Neth, deputy City Clerk

AN ORDINANCE OF THE CITY OF IDAHO CITY, IDAHO, PROVIDING FOR THE REGULATION OF THE SALE OF BEER WITHIN THE CORPORATE LIMITS OF IDAHO CITY, IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 10, TITLE 23 OF THE IDAHO CODE; FURTHER PROVIDING FOR THE INCORPORATION BY REFERENCE OF CHAPTER 10, TITLE 23 OF THE IDAHO CODE, PERTAINING TO MUNICIPAL RETAIL BEER REGULATION; PROVIDING AN EFFECTIVE DATE.

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

Section 1. The sale of beer within the incorporated limits of Idaho City is prohibited until such time as a retail beer license is first obtained from the City Clerk of Idaho City.

Section 2. For purposes of this Ordinance, the definitions, procedures and regulations set forth in Chapter 10, Title 23 of the Idaho Code, as amended, are incorporated herein by reference, as if set forth in full.

Section 3. Fees for a retail beer license shall be as provided in Idaho City Ordinance No. 172.

Section 4. The Mayor and Council declare an emergency situation, and suspend the reading of this ordinance on three different days; thus, this Ordinance shall be effective upon passage and approval.

PASSED by the Council of Idaho City, Idaho, this 10th day of January, 1984.

APPROVED by the Mayor of Idaho City, Idaho, this 10th day of January, 1984.

APPROVED:

ATTEST:


MAYOR


CITY CLERK

AN ORDINANCE OF THE CITY OF IDAHO CITY, BOISE 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 FIVE PER CENTUM (5%) HOTEL-MOTEL ROOM OCCUPANCY TAX, AND A FIVE PER CENTUM (5%) LIQUOR BY-THE-DRINK TAX, PROVIDING FOR A FOUR 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 CHARGE: PROVIDING FOR SEVERABILITY: AND PROVIDING AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED by the Mayor and City Council of Idaho City, Boise County, Idaho:

SECTION 1. FINDING:

The City Council of the City of Idaho City, hereby finds that the City is a City that derives the major portion of its economic well being from people catering to recreational needs and meeting the needs of people traveling to that distinct City for an extended period of time; that the 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:

(a) Hotel-motel: 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 as used in this ordinance, includes:

(i) "Alcohol", meaning the product of distillation of any fermented liquor, rectified either once or oftener, whatever may be origin thereof, or synthetic ethyl alcohol.

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

(iii) "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.)

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

(v) 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 terms sale, retail sale, and sale at retail mean the sale 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.

SECTION 2. DEFINITIONS con't

(d) Room occupancy charge: 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) Seller of liquor-by-the-drink: Any individual, partnership, corporation, organization or other association that engages in the sale of liquor-by-the-drink for consumption on the premises, whether by agent, employee or principle.

(f) Taxpayer: Any person subject to or liable for any tax or payment of any tax imposed under this ordinance.

(g) "In the City of Idaho City": Means within the exterior boundaries of the City of Idaho City, Boise County, Idaho.

(h) "Person": Shall include 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.

(i) Sales Price: The total amount for which liquor-by-the-drink is sold, valued in money, whether paid in money or otherwise, without any deduction.

SECTION 3. IMPOSITION OF CERTAIN NONPROPERTY TAXES, TO-WIT: A FIVE PER CENTUM (5%) HOTEL-MOTEL ROOM OCCUPANCY TAX, AND A FIVE PER CENTUM (5%) LIQUOR-BY-THE-DRINK TAX.

The City of Idaho City, hereby imposes and shall collect as set forth herein, certain nonproperty taxes as follows:

(a) HOTEL-MOTEL ROOM OCCUPANCY: A tax is hereby imposed at the rate of five per centum (5%) on the room occupancy charge for each hotel-motel room rented or leased within the City of Idaho City, Boise County, Idaho. Said room occupancy tax shall apply, be computed on and collected on all room occupancy charges including all credit, installment, conditional or similar rental or lease fees at the time the fee for rental is charged. Said room occupancy tax shall be collected by the owner of said property or his authorized agent from the renter or leasee.

(b) LIQUOR-BY-THE-DRINK: A tax is hereby imposed at the rate of five per centum (5%) of the sales price upon each sale at retail of liquor-by-the-drink. The tax shall apply to, be computed on, and collected for all sales including credit, or similar sales at the time of the sale, and shall be collected by the retailer from the consumer.

(c) 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 the following bracket system.

1.	\$.01 to .29	.01
2.	\$.30 to .49	.02
3.	\$.50 to .69	.03
4.	\$.70 to .89	.04
5.	\$.90 to 1.00	.05

The retailer shall calculate the tax upon the entire amount of the 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.

SECTION 3. con't

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

SECTION 4. DURATION OF TAX

The nonproperty taxes authorized and collected under this ordinance are hereby imposed for a duration of FOUR (4) years from the effective date of this ordinance.

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

The nonproperty tax revenue derived from any collected under this ordinance shall be used for the following purposes ~~and with the following priority.~~

- | | |
|-----------------------------|--|
| A. Seventy Per Centum (70%) | Law Enforcement-Officer Salary |
| B. Ten Per Centum (10%) | Street Fund-Street Repairs* Maintenance |
| C. Ten Per Centum (10%) | City Promotion/Beautification |
| D. Five Per Centum (5%) | Administration of Ordinance-Clerk Salary |
| E. Five Per Centum (5%) | Tax Relief Fund |

SECTION 6. CREATION OF A PROPERTY TAX RELIEF FUND

(a) 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.

(a) The City Clerk of the City of Idaho City 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-ISSUANCE.

(a) Every person desiring to engage in or conduct business of 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 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 business, and such other information as the City Clerk 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. Initial permits shall be issued upon completion of the application and payment of a Ten Dollar (\$10.00) application fee for each permit sought.

SECTION 8. con't

(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 25th day of the succeeding month. The amount of tax paid shall be computed on the total dollar value of liquor-by-the-drink sold and/or hotel-motel room charges. Each person required to hold a municipal nonproperty tax permit and number shall file a municipal nonproperty 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 quarterly 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 25th day of June, for that period beginning May 1, and ending May 31. Thereafter all payments shall be made monthly.

(c) A municipal nonproperty tax return shall be filed each and every month by every person engaging in the sale of liquor-by-the-drink and/or hotel-motel rental or lease 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.

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 eight per cent (8%) per annum from the date due, to the person from whom such deficiency amount is due.

SECTION 10. con't

(c)con't 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 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 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 petition for 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 eight per cent (8%) per annum from the date prescribed for payment of the tax.

SECTION 13. COLLECTIONS AND ENFORCEMENT.

(a) As soon as practical after monthly municipal nonproperty tax return and payment is filed, the City Clerk shall examine same, 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

SECTION 13. con't

(a) 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, 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 therefor is filed by the taxpayer.

(c) Interest shall be allowed on the amount of such credits or refunds as the rate of eight per cent (8%) 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.

(a) 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 with a period of six (6) years after assessment. The running of limitations provided by this section shall be suspended for the period during which the City Clerk is prohibited from making the assessment or from collecting or proceeding in court due to a petition for redetermination or an appeal therefrom, and for thirty (30) days thereafter.

(b) In the cases of taxes 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, personal representative 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 six (6) 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 stock 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 to be extended as purchase price valued in money.

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 taxpayer's 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.

(b) Every hotel-motel owner and seller of liquor-by-the-drink in this City shall keep such records, receipts, receipts from wholesalers, invoices, and other pertinent papers as the City Clerk may require. Every such hotel-motel owner and seller of liquor-by-the-drink 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, City Attorney, or their duly sworn deputies may examine the books, papers, records, and equipment of any person selling liquor-by-the-drink and any hotel-motel owner 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 hotel-motel owners or persons who sell liquor-by-the-drink 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 six (6) months in the county jail, and/or Three Hundred Dollars (\$300.00) fine, or both. Furthermore, each month in which a person fails to report, or willfully fails to accurately compute, or willfully 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.

SECTION 19. con't

(b) Any persons who violates any provision of this ordinance shall have his municipal nonproperty 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 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 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 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 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 taxes, the burden of proving that a sale of liquor-by-the-drink or rental of a hotel-motel room is not a sale under this ordinance is upon the person who makes the sale or rental in question.

SECTION 20. PENALTY CHARGE.

(a) 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 and 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 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.

SECTION 21. EXEMPTIONS.

(a) All transactions by the State of Idaho, otherwise subject to imposition of said taxes, are exempt from the provisions of this ordinance.

SECTION 22. SEVERABILITY.

(a) 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 23. EFFECTIVENESS.

(a) This ordinance shall be in full force and effect on May 1, 1984, and after voter approval, passage by City Council and the Mayor, and publication according to law prior to May 1, 1984.

PASSED BY THE CITY COUNCIL and APPROVED BY THE MAYOR this 10th day of January 1984.

APPROVED:

John D. Bryan
MAYOR

ATTEST:

Rosa A. Phillips
CITY CLERK

AN ORDINANCE AMENDING ORDINANCE NO. 128 BY PROVIDING FOR AN EXEMPTION IN SECTION 8 THEREOF FOR NONPROFIT GROUPS AND ORGANIZATIONS; AND BY AMENDING THE INSURANCE LIMITS IN SECTION 6 AND SECTION 11; PROVIDING FOR AN EFFECTIVE DATE.

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

Section 1. That Sections 1 - 11 of Ordinance No. 128 shall be amended to read as follows:

"Section 1. Any person, firm, partnership or corporation operating a retail business for profit by vending, selling or offering for sale any product or service such as: operating any show, exposition, ride, amusement or concession to the general public within the corporate limits of the City of Idaho City shall pay to the City a license fee in the amount(s) and for the purpose as hereinafter described.

Section 2. All funds paid in the form of license for the purpose of doing business within the boundaries of the corporate limits of the City of Idaho City shall be placed in the General Fund of the City of Idaho City.

Section 3. All licenses required by this Ordinance shall be paid in advance in lawful money of the United States of America.

Section 4. Penalty: Any person who shall commence or continue to carry on or transact any business or calling for which a license is required by any ordinance of this City, without first procuring the same, shall be deemed guilty of a misdemeanor.

Section 5. Carnivals: It shall be unlawful for any person, persons, firm, organization or corporation to conduct, operate, engage in or carry on, either directly or indirectly, within the corporate limits of the City of Idaho City, shows, rides or entertainment activities without securing a license.

Section 6. Fees: The following licenses are hereby required:

(A) For any carnival with ten or less sideshows, concessions or rides shall pay a fee in the amount of \$50.00 per day.

(B) For any carnival with more than ten

concessions shall pay \$10.00 for each sideshow, concession or ride per day.

Section 7. Financial Responsibility: The operators of such carnival shall establish financial responsibility and accept full liability for any accident or suits for damages arising out of the operation.

An Adequate insurance policy in the amounts of ~~\$25,000.00~~ \$100,000.00 for any individual accident or injury and ~~\$100,000.00~~ \$300,000.00 for any accident shall be deemed compliance with this provision.

Section 8. Hawkers and Vendors: License required: Hawkers shall pay a license of \$10.00 per day in advance. Each and every person who shall offer any article for sale from a stand or upon any street, public or open ground, within the limits of the City shall be deemed a hawker under this Article. This Section shall not apply to any nonprofit group or organization. Evidence of nonprofit status shall be submitted, however, to the City Clerk prior to the initiation of any fund raising activity. The City Clerk shall then make a determination as to nonprofit status, which determination may be appealed to the City Council at its next regularly scheduled meeting.

Section 9. Merry Go Rounds and Riding Galleries: License required: All entertainments commonly called "rides" including devices, apparatus, attractions and amusements for the transportation of persons at a fixed location and operated by motive power other than that of the person riding, therefore or therein, and for which there is a fee fixed or a fare charged; are hereby declared to be public entertainment. No person shall operate or maintain any such entertainment unless a license is first obtained from the City Clerk.

1. If granted for a term of less than one week, \$5.00 per day.
2. If granted for a term of more than one week, the fee shall be \$10.00 per month or fraction thereof.

Section 10. Peddlers: It shall be unlawful for any person, persons, firm, organization or corporation to conduct door-to-door selling without securing a license.

Peddlers shall be classified and licensed as follows:

When regular or semi-regular trips are made, frequently, first class; when infrequent calls are

made, second class; and when single calls are made, third class.

Peddlers of the first class shall pay a license of \$5.00 per month.

Peddlers of the second class shall pay a license of \$5.00 per trip.

Peddlers of the third class shall pay a license of \$5.00 per day.

Section 11. Shooting Galleries: License required: Shooting galleries shall pay a license of:

(1) Permanent galleries shall pay a quarterly license of \$15.00;

(2) Temporary galleries shall pay a daily fee of \$5.00.

Each shooting gallery shall establish financial responsibility in the form of an insurance policy issued jointly to the owner and the City of Idaho City in the amount of ~~\$25,000.00~~ \$100,000.00 for a single accident and in the amount of ~~\$100,000.00~~ \$300,000.00 for maximum coverage."

Section 2. That Section 12 of Ordinance No. 128 be and it hereby is amended to read as follows:

"Section 12. Juke Box and Amusement Machine Licenses: All juke boxes and coin operated amusement-type machines including, but not limited to, pool tables, foosball, pong, pinball, and other types of coin operated machines shall have a license fee in the amount of \$12.00 per machine per year.

Not
enforced
under
advice of
city
attorney,
NOT
construction

All licenses required by this Section are due on the first day of each calendar year and shall be payable on or before said date."

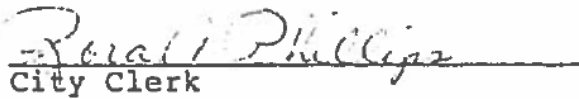
Section 3. This Ordinance shall be in full force and effect from the date of its passage, approval and publication.

PASSED by the Council fo the City of Idaho City, Idaho,
This 16th day of January, 1983.

APPROVED:


MAYOR

ATTEST:


City Clerk