

March 19, 2024

Kathy Hampton
Idaho Falls City Clerk
P O Box 50220
Idaho Falls, ID 83405

Subject: Ordinance No. ord._3555 IDAHO FALLS (CITY)

Dear Kathy Hampton:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- - Legal description does not close or match map. Documentation to be filed for newly created or altered cities, taxing districts, or RAAs include a legal description which plainly and clearly defines the boundary of a newly formed city, taxing district, or RAA or the boundary of an alteration to an existing one. Bearings and distances must continuously define the boundary of any area with a closure accuracy of at least one (1) part in five thousand (5,000).

Please make this correction, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 225.

Before this annexation/de-annexation can be processed for the 2025 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <https://tax.idaho.gov/distchanges>.

Sincerely,

Geographic Information Systems Division
Technical Support Bureau
Idaho State Tax Commission
Phone (208) 334-7750
Email gis@tax.idaho.gov

CC:
Dustin Barron, Bonneville County Assessor
Penny Manning, Bonneville County Clerk