

BY THE CITY COUNCIL:

**CAVENER, LITTLE ROBERTS, OVERTON,
STRADER, TAYLOR, WHITLOCK**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MERIDIAN CERTIFYING THE LEVY OF \$504,546 OF FORGONE PROPERTY TAXES IN FISCAL YEAR 2025 FOR THE SPECIFIC PURPOSE OF FUNDING FIREFIGHTER PERSONNEL EXPENSES AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Idaho Code section 50-235 empowers the City Council to levy taxes for general revenue purposes; and

WHEREAS, Idaho Code section 50-1002 requires the City Council to pass an annual budget, which is referred to as an annual appropriation ordinance; and

WHEREAS, Idaho Code section 63-802 sets limitations on all taxing districts concerning the amount of property tax revenue that can be used to fund programs and services; and

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

WHEREAS, the City Council intends to collect \$504,546 of forgone property taxes in Fiscal Year 2025 for the specific purpose of funding firefighter personnel expenses; and

WHEREAS, the recovery of \$504,546 of forgone property taxes in Fiscal Year 2025 complies with the one percent (1%) limitation set forth in Idaho Code section 63-802(1)(e)(ii); and

WHEREAS, the City Council has satisfied the noticing and public hearing requirements set forth in Idaho Code section 63-802(1)(e)(i) to collect \$504,546 of forgone property taxes in Fiscal Year 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MERIDIAN, IDAHO:

Section 1. That the City of Meridian certifies that, in addition to other increases allowed under Idaho law, the City shall levy \$504,546 of forgone property taxes in Fiscal Year 2025 for the specific purpose of funding firefighter personnel expenses.

Section 2. That this resolution shall be in full force and effect immediately upon its passage.

ADOPTED by the City Council of the City of Meridian, Idaho, this 27th day of August, 2024.

APPROVED by the Mayor of the City of Meridian, Idaho, this 27th day of August, 2024.

APPROVED:

Robert E. Simison, Mayor

ATTEST:

By: _____
Chris Johnson, City Clerk

I, Chris Johnson, City Clerk of the City of Meridian, Idaho, do hereby certify that the above is a full, true, and correct copy of the Resolution titled: "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MERIDIAN CERTIFYING THE LEVY OF \$504,546 OF FORGONE PROPERTY TAXES IN FISCAL YEAR 2025 FOR THE SPECIFIC PURPOSE OF FUNDING FIREFIGHTER PERSONNEL EXPENSES AND PROVIDING AN EFFECTIVE DATE."

By: _____
Chris Johnson, City Clerk