RESOLUTION NO. 23-01

A RESOLUTION OF THE DIRECTORS OF THE OREGON TRAIL RECREATION DISTRICT, CASSIA COUNTY, IDAHO, AUTHORIZING THE CHANGES FROM A FEE IN LIEU OF TAXES TO A PROPERTY TAX LEVY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to provisions of Section 31-4318, Idaho Code, the Board of Directors being empowered to levy a tax for the purposes and uses of the Oregon Trail Recreation District not to exceed a maximum rate of 0.06%; and

WHEREAS, the Oregon Trail Recreation District is currently imposing a fee of \$36 per household in lieu of a tax under the provisions of 31-4318A; and

WHEREAS, the Oregon Trail Recreation District has experienced significant growth in the number of participants and programs since its inception in 2006; and

WHEREAS, the Board of Directors recognizes that the number of people who desire to participate in recreational programs continues to increase and the Board of Directors desires to continue to expand the number of programs and participants serviced by the Oregon Trail Recreation District; and

WHEREAS, the Board of Directors recognizes changing from a fee to a property tax levy will provide the additional revenue needed to meet the aforementioned growing demand.

NOW, THEREFORE, BE IT RESOLVED BY THE DIRECTORS OF THE OREGON TRAIL RECREATION DISTRICT AS FOLLOWS:

- 1. That the Oregon Trail Recreation District Board of Directors agrees to the removal of the current fee in lieu of taxes imposed on the residents of the District; and;
- 2. That the Oregon Trail Recreation District Board of Directors agrees to replace the fee in lieu of taxes with a property tax levy with a maximum rate of 0.048%; and
 - 3. That the property tax levy shall take effect for the taxing year of 2024.

muleek

APPROVED BY:

Clark Harman, President

ATTEST: