

**BEFORE THE BOARD OF COMMISSIONERS
FOR ELMORE COUNTY, IDAHO**

ORDINANCE NO. 2015 - 02

AT A MEETING OF THE BOARD OF THE ELMORE COUNTY COMMISSIONERS, STATE OF IDAHO, HELD ON THE 9TH DAY OF OCTOBER, 2015, AN ORDINANCE PROVIDING THAT PAYMENT OF ALL PRIOR YEARS' AND CURRENT BILLED TAXES BE PAID IN FULL ON ANY SPLIT, DIVISION OR COMBINED REAL PROPERTY PARCELS, AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners has determined upon advice of the County Treasurer/Tax Collector and the County Assessor and after its own review, that all real property taxes should be paid in full on all prior years' and current billed taxes on any split, division or combined real property parcels; and

WHEREAS, based upon information provided to the Board of County Commissioners, the Board has determined that collection of all real property taxes on all prior years, as well as the currently billed taxes is a power and duty of the County; and

WHEREAS, based upon information provided to the Board of County Commissioners, the Board has determined that collection of such taxes is necessary and proper to provide for prosperity of the County and its inhabitants; and

WHEREAS, based upon information provided to the Board of County Commissioners, the Board has determined that collection of such taxes will protect the property involved in splits and combinations from liens for nonpayment of taxes and will protect the interests of subsequent purchasers from such liens; and

WHEREAS, Idaho Code Section 31-717 provides that "[t]he board of county commissioners may pass all ordinances ... not repugnant to law, necessary for carrying in to effect or discharging the powers and duties conferred by the laws of the state of Idaho, and such as are necessary or proper to provide for ... prosperity, improve the morals, peace and good order ... of the county and the inhabitants thereof, and for the protection of property therein"

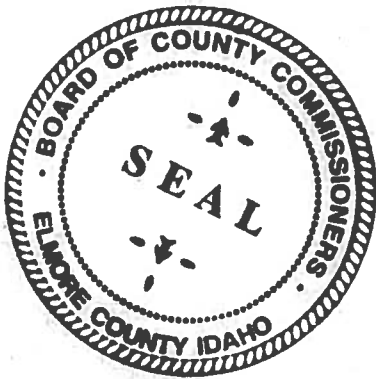
NOW, THEREFORE BE IT ORDAINED by the Board of Commissioners of Elmore

County, Idaho:

1. That all prior years' and current billed taxes assessed on any splits, divisions or combined real property parcels must be paid in full, before the Elmore County Assessor's Office will create and issue a new RP number/Tax Number for the split, division or combination.
2. All property splits, divisions or combined real property parcels shall comply with the Elmore County Zoning and Development Ordinance, adopted March 21, 2012, as amended on September 19, 2012 and July 23, 2014.
3. That if any provision of this ordinance is held to be invalid, such invalidity shall not affect other provisions which can be given effect without the invalid provision, and to this end the provisions of this ordinance are declared to be severable.
4. This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

APPROVED AND ADOPTED this 9th day of October, 2015.

BOARD OF COMMISSIONERS
FOR ELMORE COUNTY, IDAHO




Wesley R. Wootan, Chairman


Franklin L. Corbus, Commissioner


Albert Hofer, Commissioner

ATTEST:


Barbara Steele, Clerk