



CITY OF KUNA
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MEMORANDUM

TO: Mayor Nelson and Members of City Council

FROM: Gordon N. Law
 Kuna City Engineer

RE: Board of Correction
 Purpose & Agenda

DATE: March 12, 2014

As required in Idaho State Code, this Board of Correction has been duly noticed in the Kuna-Melba News on February 19 and February 26, 2014. It is held pursuant to requirements outlined in Idaho State Code 50-1807.

Purpose of Board of Correction

Inasmuch as the Board of Correction meets and acts infrequently, it may be useful review the legislation defining the purpose of the Board. The following is taken from Idaho State Code 50-1811 and 50-1812 in describing the duties of the Board of Correction:

*50-1811. Board of correction -- Changes in assessment books. At the time of the meeting specified in the notice required by section [50-1807](#), **the mayor and council of such city are hereby constituted a board of correction** and for that purpose shall meet and continue in session from day to day as long as may be necessary not to exceed three (3) days, exclusive of holidays and **make such changes in the said assessment book as may be necessary to make it conform to the facts**, and such assessments levied for the maintenance, operation, extension and enlargement of the works may be reviewed by the mayor and council of the city during said time upon the request of any person interested, and within five (5) days after the mayor and council, shall have adjourned as a board of correction, the city clerk shall complete the assessment books as the same may have been adjusted and/or corrected by the mayor and council sitting as a board of correction and shall certify to the same and deliver said books to the city treasurer who shall collect the assessments in the manner herein provided.*

*50-1812. Correction of irregularities upon giving notice -- Omissions. If the levy of any assessment or assessments for **any year** as provided by this section, upon any or all the lands, lots, pieces or parcels of real estate within the boundaries of such irrigation system, shall be **discovered to be irregular and void because of any irregularity**, informality or error in the assessment books or for any other reason, the **said mayor and council of the city may meet and correct such errors** upon five (5) days prior notice*

*published in the official newspaper, as provided in sections [50-1801](#) through [50-1835](#), Idaho Code,] Page 2 of 4
and at such meeting correct any error or mistake that may have been found to exist which makes such
assessment roll invalid, provided, that no invalidity of such assessment roll may be claimed on account
of the omission of the name or the incorrect naming of the owner of any lots, pieces or parcels of real
estate so assessed or the omission of lands, lots, pieces or parcels of real estate through error or
inadvertence from the assessment roll, but that such omitted lot, piece or parcel of land shall be
assessed by the city clerk.*

It is the presumption of staff that Council established in October 2013 the assessment criteria to be relied upon, by staff to prepare the 2014 assessment roll. The purpose of the Board of Correction is to correct assessments where errors have been made, making the assessment roll conform to the facts, and adjusting assessments consistent with the criteria adopted in October. This might make the scope of issues to be considered by the Board, somewhat limited.

However, the very next code section (50-1812) introduces a process whereby the Mayor and Council, upon 5 days published notice, may consider any irregularities, informalities or errors, in any assessment(s), from any year, and may correct them. The Board of Correction certainly meets the noticing criteria of 50-1812, involves the same people, and staff assumes that the Board of Correction can act in any manner permitted by 50-1812.

As a matter of practical application, staff would prefer that the Board not make substantive changes in assessment philosophy at this late date in the assessment cycle. Where possible, staff would hope that significant changes would be addressed in October of the subsequent assessment cycle. Notwithstanding Staff's preferences, the latitude of the Board of Correction in making corrections is very broad, and is perhaps limited only in the general statutory requirement that a "uniform method of assessment" (50-1805A) is preserved.

Financial Adjustments

For the information of Council, this year's budget includes an allowance of \$2,000 for adjustments and corrections which the Board of Correction may make in this year's assessment roll without exceeding the prescribed budget. Adjustments exceeding this amount would have to be offset by reductions in other line items or by draws from fund balance.

Delinquent Assessments

The agenda for this year includes an item listing properties which are delinquent in the payment of assessments from the 2011 irrigation season. Such properties, if not redeemed, are subject to seizure through a tax deed to satisfy the assessment. General notice of the pending action has been published in the Kuna-Melba News and individual notice has been mailed to each property.

Pending Irrigation Shutoff

This year's, and every year's, assessments are due and payable April 1st. The state code directs that no irrigation water is to be delivered to a property until its assessment is paid. To comply with this requirement, the City had been performing a "back-yard" irrigation shutoff after April 1st and before the first irrigation water is delivered.

Because of threats to personnel performing the shutoff, the City has elected to allow irrigation payments to be made in installments and to not perform a back-yard shutoff if the installments are kept

current. Further, the payment of installments is enforced through the potable water shutoff (in conjunction with the shutoff for sewer, water and garbage collection) – which does not require a backyard entry.

Agenda for Board of Correction

The following items are proposed for consideration or decision:

1. 2011 Tax Deed List (See Attachment) – Provided for information purposes to allow questions or comments.

2. Water Supply Balance – For the information of the Board, the following Table shows the quantity of water provided to the pressure irrigation system and the usage, non-usage and wastage of canal water in 2013. Wastage is computed as the difference between canal water delivered to a pump station and the amount actually pumped. Water “not used” is the difference between available canal water allotment (including carryover) and the amount the City requested to be delivered.

| | |
|-----------------------|--------|
| AMOUNT PUMPED | 666 MG |
| POTABLE WATER USED | 345 MG |
| CANAL WATER DELIVERED | 901 MG |
| CANAL WATER ALLOTTED | 785 MG |
| CARRYOVER | 130 MG |

| | |
|----------------------|--------|
| CANAL WATER NOT USED | 14 MG |
| CANAL WATER WASTED | 235 MG |

3. Scheduled Protestants – As of the date of submission to the City Clerk, no protestants have notified the City of an intent to protest.

4. Un-scheduled Protestants

City of Kuna

Billing Register
Report Dates: 01/01/2014 - 01/31/2014

Page: 1
Feb 13, 2014 09:52AM

Report Criteria:

Types selected: Billings, Contract adjustments, Contract billings
Print Accounts with Values
Selected Services
Customer Cycle = 1

PR

| Name | Customer Number | Service Address | Lot/Block | Subdivision |
|------------------------------|----------------------|-------------------------------|------------------------|---------------------------|
| BRECKENBURY HOA | 100000.02 | BRECKENBURY SUB | | BRECKENBURY SUB |
| LORANCE, STEVEN S | 120360.01 | 657 N TERRAPIN AVE | LOT 4 BLK 5 | DISCOVERY CREEK SUB NO 01 |
| MAGER, DONOVAN A | 170050.01 | 1712 W YUKON DR | LOT 07 BLK | SUTTERS MILL SUB NO 01 |
| OASIS PROPERTIES LLC | 318295.03 | S SCHOOL AVE IRR S1326428020 | PAR #8020 | 2N 1W 26 |
| PERCOLLA, JHOSUEP | 131220.01 | 513 N THORNLEY AVE | LOT 4 BLK 2 | HAYFIELD SUB |
| PERCOLLA, JHOSUEP | 131220.01 | 513 N THORNLEY AVE | LOT 4 BLK 2 | HAYFIELD SUB |
| SMITH, CHRISTOPHER L | 121580.01 | 915 N CRANESBILL AVE | LOT 05 BLK | SEGO PRAIRIE FARMS SUB |
| WOODLAND, SHANE R | 300415.02 | 2564 N KRISTY AVE | LOT 10 BLK | GREYHAWK SUB NO 01 |