

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF NAMPA, IDAHO, DECLARING ITS INTENT PURSUANT TO IDAHO CODE SECTION 50-2614 TO AMEND AND RESTATE CERTAIN PROVISIONS OF NAMPA CITY ORDINANCE NO. 1946 AND PROPOSING MODIFICATIONS TO THE RATE OF SPECIAL ASSESSMENT WITHIN THE NAMPA DOWNTOWN BUSINESS IMPROVEMENT DISTRICT NO. 2 INCLUDING MODIFICATION OF THE RATE AND THE METHOD OF CALCULATION, APPLICATION AND COLLECTION OF THE SPECIAL ASSESSMENTS. FIXING THE TIME, DATE AND LOCATION OF THE PUBLIC HEARING AND FOR FILING PROTESTS.**

**WHEREAS**, the City of Nampa established the Nampa Downtown Business Improvement District No. 2 (“BID”) via Nampa City Ordinance No. 1946 adopted on July 6<sup>th</sup>, 1993;

**WHEREAS**, the City desires to change the way assessments are calculated, paid and collected within the Downtown Business Improvement District No. 2 (“District”) so that the applicable special assessments are calculated based on the assessed value of the property and paid by the property owner to the county treasurer which will provide for a more consistent and stable revenue stream that will enable the District to better achieve its mission and promote growth and development existing and new businesses in downtown Nampa; and

**WHEREAS**, the city desires the notice of the annual special assessments for the District be provided on the county property tax bill and collected from the applicable property owners by the Canyon County Treasurer;

**WHEREAS**, Idaho Code Section 50-2614 requires that the City adopt a resolution regarding proposed changes to the special assessments within the BID, conduct a public hearing on the proposed special assessment rate changes and notify those within the BID of date, time and location of the public.

**NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF NAMPA, IDAHO:**

Section 1: The city of Nampa is proposing to modify the special assessment rates for the Nampa Downtown Business Improvement District No 2. and the method for calculation, payment and collection of those assessments. Pursuant to Idaho Code Section 5-2614 the City hereby provides notice of its intent to consider the proposed modifications at a public hearing to be held at the regular Nampa City Council Meeting on June 20, 2023 with the public hearings that evening scheduled to commence at 6:00 p.m. The public hearing will be held at the council chambers at Nampa City Hall which is located at 411 Third Street South Nampa, ID. Protests may be submitted to the Nampa City Clerk at the Nampa City Clerk’s office also located at 411 Third Street South

Nampa, ID prior to the public hearing or to the city council at the public hearing. Protests should provide the name and address of the party submitting the protest, the name of their business and their location within the BID.

Section 2. The following contains the modified provisions with changes proposed to the special assessment provisions in the ordinance regarding the BID:

Section 5 of Nampa City Ordinance 1946 is amended and restated so it reads as follows:

Section 5: The City engineer is hereby directed to make out an assessment roll according to the provisions of this ordinance. The assessment roll shall be presented to the Canyon County Treasurer on or before August 1 each year for inclusion in the real property tax bill for each parcel. The rate of levy for the annual special assessment for the owner of an assessable parcel of real property used for business or commercial purposes shall be as follows:

- a. Tier 1. In the case of a parcel containing only ground level businesses, the annual assessment shall be equal to the following levy rates which are to be applied to the most recent assessed value of that parcel in the applicable year, as determined by the Canyon County Assessor's Office:
  - i. Year 2024: .002
  - ii. Year 2025: .00226
  - iii. Year 2026: .00252
  - iv. Year 2027: .00278
  - v. Year 2028: .00304
  - vi. Year 2029 and beyond: .0033

The Tier 1 levy rate for 2029 shall apply in all subsequent years unless said rate is further modified by subsequent ordinance of the city council.

- b. Tier 2. In the case of a parcel containing a building(s) with both upper and lower story businesses, the annual assessment shall be equal to the following levy rates which are to be applied to the most recent assessed value of that parcel in the applicable year, as determined by the Canyon County Assessor's Office:
  - i. Year 2024: .002
  - ii. Year 2025: .0021
  - iii. Year 2026: .0022
  - iv. Year 2027: .0023
  - v. Year 2028: .0024
  - vi. Year 2029 and beyond: .0025

The Tier 2 levy rate for 2029 shall apply in all subsequent years unless said rate is further modified by subsequent ordinance of the city council.

- c. The following properties shall be exempt from the special assessment and considered not assessable under this ordinance:

- i. Those residences qualifying for and receiving a “Homeowners Exemption” from Canyon County.
  - ii. Those parcels or portions of parcels, qualifying for and receiving an exemption from Canyon County from payment of property taxes due to owner or occupant’s status as a “Non-profit Organization,” but only to the extent of the exemption granted.
  - iii. Those parcels, or portions of parcels, qualifying for an exemption from payment of real property taxes due to the owner or occupant’s status as a governmental or quasi-governmental entity.
- d. Notwithstanding the amounts resulting from the application of the Tier 1 and Tier 2 levy rates set forth in subsections a. and b. each property owner shall pay at least the minimum assessed amount, and no more than the maximum assessed amount as set forth herein. The minimum assessment amount for each parcel shall be three hundred fifty dollars (\$350.00) and shall be paid by each parcel owner. Should the assessment of any single parcel of property (calculated in accordance with the above) be in excess of \$2,500.00, the owner of said parcel shall only be required to pay a maximum of \$2,500.00 for that parcel.

Section 3. This resolution shall be in full force and effect immediately upon its adoption and approval.

ADOPTED AND APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2023.

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Mayor

ATTEST:

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City Clerk