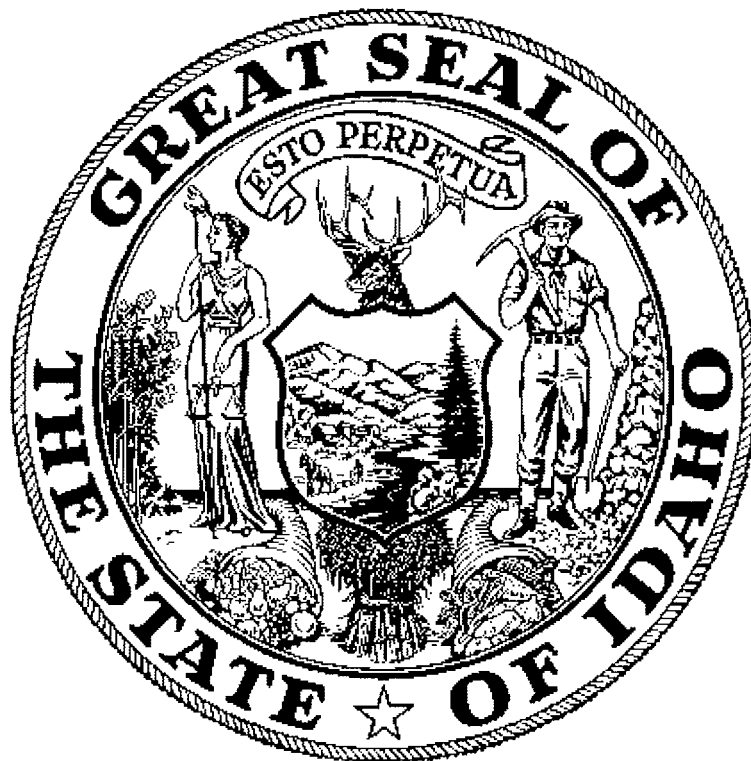


**ELECTION
CONSOLIDATION
DISTRICT
LAWS**

2013



**Compiled under the authority of
Lawrence Denney
Secretary of State
State of Idaho**

Auditorium District Elections Frequently Asked Questions

When are auditorium district elections held?

Elections of directors of auditorium districts are held in May of the first odd-number year after organization of the district, and every second year thereafter (i.e. biennially). Bond, levy and other ballot question elections may be held on the third Tuesday in May or the Tuesday following the first Monday in November of any year. (34-106, 67-4911, Idaho Code)

How many directors are elected in an auditorium district and what are their terms of office?

There are five (5) directors who are members of the board of an auditorium district. Each director's term of office is for six (6) years. The terms of office are staggered.

At the initial formation election, voters in the district vote for or against the organization of the district and for five (5) qualified electors who will constitute the board of directors of the district, if organized. One (1) director to act until the first biennial election, two (2) until the second and two (2) until the third.

At the first biennial election after formation there is elected one (1) member to serve for a term of six (6) years; at the second biennial election two (2) members are elected to serve for a term of six years; at the third biennial election two (2) members are elected to serve for a term of six years. (67-4907, 67-4911, Idaho Code)

How do I know if I'm eligible to vote in an auditorium district election?

You must be a qualified elector (i.e. registered voter) of the State of Idaho and reside in the district. "Qualified elector" means any person who is eighteen (18) years of age, is a United States citizen and who has resided in this state and in the county at least thirty (30) days next preceding the election at which he desires to vote, and who is registered as required by law.

The county clerk's election department or the secretary of the district can tell you if you are eligible to vote in district elections. (34-104, 34-1402, 67-4902, Idaho Code)

What are the requirements if I want to run for auditorium district Director?

A director candidate must be a registered voter of the State of Idaho and a resident of the district.

Candidates for election as an auditorium district director file nominating petitions which include the name of the candidate and signatures of at least five (5) qualified electors of the district.

The Declaration of Candidacy and the Petition of Candidacy forms are available from and are filed with the secretary of the board. However, the forms are also available from the County Clerk's Election Office. The county clerk runs the election for the district but candidacy forms are filed with the district.

The nomination petition must be filed not later than 5:00 p.m. on the ninth Friday preceding the election for which the nomination is made.

After their election, members of the board must qualify to take office by filing an oath of office and a corporate surety bond (see 59-802(7), Idaho Code) at the expense of the district in an amount not to exceed \$1000 each. (34-1404, 67-4902, 67-4907, 67-4908, 67-4911, Idaho Code; see Election Consolidation Calendar for dates)

Who is responsible for administration of the election?

The county clerk runs the election of an auditorium district in accordance with the provisions of Title 34, Chapter 14, Idaho Code, and provides for adequate polling places throughout the district. The county clerk also appoints election officials for the election.

The county clerk performs all the necessary duties of the election official of an auditorium district including, but not limited to, publishing the notice of the filing deadline and the notice of the election, and preparation of the election calendar. (34-1401, 67-4907, 67-4911, Idaho Code)

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Are write-in candidates allowed?

Yes, but write-in candidates must file a declaration of intent in order for votes cast for them to be counted. This declaration of intent must be filed with the secretary of the district not less than forty-five (45) days before the election. Declaration of Intent forms can be obtained from the clerk of the district or the County Clerk's Election Office. (34-1407, 67-4911, *Idaho Code*)

What if only one candidate files?

If after the deadline for filing a declaration of intent as a write-in candidate, it appears that the number of qualified candidates is the same as the number of directors to be elected no election will be held. The secretary of the district declares the candidates to be elected and issues a certificate of election to the candidate. (34-1407, 67-4911, *Idaho Code*)

Is absentee voting allowed?

Yes. Any registered elector of the auditorium district may vote by absentee ballot. Absentee ballots must be requested in writing from the county clerk. To request an absentee ballot to be mailed to the voter, the request must be received no later than 5 p.m. on the sixth day before the election. In-person absentee voting is available in the County Clerk's Election Office until 5 p.m. on the Friday before the election. (34-1002, 34-1408, *Idaho Code*)

What hours are polling places open?

The polls open at 8:00 a.m. and remain open until all registered electors of that precinct have appeared and voted or until 8:00 p.m. of the same day, whichever comes first. However, the county clerk may, at his option, open the polls in his jurisdiction at 7:00 a.m. (34-1409, *Idaho Code*)

Can auditorium district directors be recalled?

Yes. The provisions and procedures to recall political subdivision elected officials are outlined in Title 34, Chapter 17, *Idaho Code*. (34-1701, *Idaho Code*)

How are vacancies filled?

Any vacancy occurring in the office of the auditorium director, other than by the expiration of the term of office, are filled by the remaining members of the board. Such appointment is until the next biennial election, when a new director is elected to fill the remainder of the original term of office in which the vacancy occurred. If the board shall fail, neglect or refuse to fill any vacancy within thirty (30) days after the same occurs, the court having jurisdiction shall fill such vacancy. (67-4910, *Idaho Code*)

Are Auditorium Districts under Campaign Disclosure?

Yes. Campaign disclosure applies to supporting or opposing the creation or dissolution of an auditorium district as well as candidates. (67-4931, *Idaho Code*)

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67-4902	DEFINITIONS
67-4903	JURISDICTION TO ESTABLISH DISTRICTS
67-4904	PETITION — CONTENTS — AMENDMENTS
67-4905	BOND OF PETITIONERS
67-4906	NOTICE OF HEARING ON PETITION — JURISDICTION
67-4907	HEARINGS ON PETITIONS — ELECTION FOR ORGANIZATION AND OFFICERS
67-4908	QUALIFICATION OF MEMBERS OF BOARD
67-4909	ORGANIZATION OF BOARD — ACCOUNTS OF TREASURER — COMPENSATION OF MEMBERS — ANNUAL AUDIT — REMOVAL OF DIRECTORS
67-4910	MEETINGS — VACANCIES
67-4911	ELECTIONS — TERMS OF OFFICE
67-4922	SUBMISSION OF PROPOSITION TO ELECTORATE
67-4923	NOTICE OF ELECTION
67-4924	CONDUCT OF ELECTION — CANVASS OF RETURNS
67-4925	EFFECT OF ELECTION — SUBSEQUENT ELECTION
67-4926	CORRECTION OF FAULTY NOTICES
67-4928	ELECTIONS — VALIDATION OF ACTS
67-4929	INCLUSION OR EXCLUSION — ELECTION PROCEDURE
67-4930	DISSOLUTION OF DISTRICT — PROCEDURE
67-4931	APPLICATION OF CAMPAIGN REPORT LAW TO AUDITORIUM DISTRICT ELECTIONS

67-4902. DEFINITIONS. An auditorium or community center district is one to build, operate, maintain, market and manage for public, commercial and/or industrial purposes by any available means public auditoriums, exhibition halls, convention centers, sports arenas and facilities of a similar nature, and for that purpose any such district shall have the power to construct, maintain, manage, market and operate such facilities.

A district organized after July 1, 2001, shall consist of a single contiguous area comprising all or part of one (1) or more municipalities or counties.

The word "board" as used in this chapter shall mean the board of directors of a district.

A "qualified elector" of a district, within the meaning of and entitled to vote under this chapter, is a person who resides in the district and is otherwise qualified under section 34-104, Idaho Code.

Wherever the term "publication" is used in this chapter it means publication twice, the first time not less than twelve (12) days prior to an election, and the second time not less than five (5) days prior to an election, as provided in section 34-1406, Idaho Code. (History: S.L. 1959, Ch. 137; S.L. 1974, Ch. 139; S.L. 1978, Ch. 276; S.L. 1995, Ch. 118; S.L. 1998, Ch. 21; S.L. 2001, Ch. 258)

67-4903. JURISDICTION TO ESTABLISH DISTRICTS. The district court sitting in and for any county in this state, or any judge thereof in vacation, is hereby vested with jurisdiction, power and authority to establish districts which may be entirely within or partly within and partly without the judicial district in which said court is located. (History: S.L. 1959, Ch. 137)

67-4904. PETITION — CONTENTS — AMENDMENTS. The organization of a district shall be initiated by a petition filed in the office of the clerk of the court vested with jurisdiction, in a county in which the major part of the real property in the proposed district is situated. The petition shall be signed by not less than ten percent (10%) of the qualified electors who reside within the boundaries of the proposed district, and not less than ten (10) of whom shall reside in each election precinct which is wholly or partially within the boundaries of any such proposed district.

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The petition shall set forth:

(1) The name of the proposed district consisting of a chosen name preceding the words, "auditorium or community center district."

(2) A general description of the facilities to be constructed and any marketing programs for such facilities within and for the district.

(3) The estimated cost of the proposed facilities and any marketing programs for such facilities and the estimated annual budget for the proposed district.

(4) The maximum tax rate that the board will be authorized to levy or impose.

(5) A general description of the boundaries of the district or the territory to be included therein, with such certainty as to enable a property owner to determine whether or not his property is within the district.

(6) A prayer for the organization of the district.

No petition with the requisite signatures shall be declared null and void on account of alleged clerical errors or nonmaterial errors in the description of the territory, but the court may at any time permit the petition to be amended to conform to the facts by correcting any clerical or nonmaterial errors in the description of the territory, or in any other particular. Similar petitions or duplicate copies of the same petition for the organization of the same district may be filed and shall together be regarded as one (1) petition. All such petitions filed prior to the hearing on the first petition filed, shall be considered by the court the same as though filed with the first petition placed on file. (History: S.L. 1959, Ch. 137; S.L. 1963, Ch. 95; S.L. 1978, Ch. 20 & 276; S.L. 1998, Ch. 21; S.L. 2001, Ch. 258)

67-4905. BOND OF PETITIONERS. At the time of filing the petition or at any time subsequent thereto, and prior to the time of hearing on said petition a bond shall be filed, with security approved by the court, sufficient to pay all expenses connected with the proceedings in case the organization of the district is not effected. If at any time during the proceeding the court shall be satisfied that the bond first executed is insufficient in amount, it may require the execution of an additional bond within a time to be fixed, not less than ten (10) days distant, and upon failure of the petitioner to execute the same, the petition shall be dismissed. (History: S.L. 1959, Ch. 137)

67-4906. NOTICE OF HEARING ON PETITION — JURISDICTION. Immediately after the filing of such petition, the court wherein such petition is filed or a judge thereof in vacation, shall by order fix a place and time, not less than twenty (20) days nor more than forty (40) days after the petition is filed, for hearing thereon and thereupon the clerk of said court shall cause notice by publication to be made of the pendency of the petition and of the time and place of hearing thereon; the clerk of said court shall also forthwith cause a copy of said notice to be mailed by U.S. registered mail to the board of county commissioners of each of the several counties and to the governing body of each municipality having territory within the proposed district.

The district court in and for the county in which the petition for the organization of district has been filed, shall thereafter for all purposes of this act, except as hereinafter otherwise provided, maintain and have original and exclusive jurisdiction, coextensive with the boundaries of the district, and of the real property proposed to be included in said district or affected by said district without regard to the usual limits of its jurisdiction.

No judge of such court wherein such petition is filed shall be disqualified to perform any duty imposed by this act by reason of ownership of property within any proposed district. (History: S.L. 1959, Ch. 137)

67-4907. HEARINGS ON PETITIONS — ELECTION FOR ORGANIZATION AND OFFICERS. On the day fixed for such hearing or at an adjournment thereof the court shall, if the petition proposes a property tax, ascertain from the tax rolls of the county or counties in which the district is located or into which it extends, the total number of taxpayers within the proposed district, who pay a general tax on real property

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owned by him or her within the district.

If the court finds that no petition has been signed and presented in conformity with this chapter, or that the material facts are not as set forth in the petition filed, it shall dismiss said proceedings and adjudge the costs against the signers of the petition in such proportion as it shall deem just and equitable. No appeal or writ of error shall lie from an order dismissing said proceedings; but nothing herein shall be construed to prevent the filing of a subsequent petition or petitions for similar improvements or for a similar district, and the right so to renew such proceedings is hereby expressly granted and authorized.

Any time after the filing of the petition for the organization of a district and before the day fixed for the hearing thereon, the owner or owners of any real property within the proposed district may file a petition with the district court stating reasons why said property should not be included therein, why his land or any part thereof will not be benefited directly or indirectly by the proposed district, or should not be embraced in said district and made liable to taxation therefor, and praying that said property be excluded therefrom. Such petition shall be duly verified and shall describe the property sought to be excluded. The court shall conduct a hearing on said petition and shall hear all objections to the inclusion in the district of any lands described in said petition. In case any owner of real estate included in said proposed district shall satisfy the court that his real estate, or any part thereof, has been wrongfully included therein or will not be benefited thereby then the court shall exclude such real estate as will not be benefited.

Upon said hearing, if it shall appear that a petition for the organization of a district has been signed and presented as hereinabove provided, in conformity with this chapter, and that the allegations of the petition are true, the court shall, by order duly entered of record, direct that the question of the organization of the district shall be submitted to the qualified electors of the district at an election to be held, subject to the provisions of section 34-106, Idaho Code, for that purpose, and such order shall direct the county clerk to appoint election officials of the election. The county clerk of the county having jurisdiction shall give published notice of the time and place of an election to be held in the district.

Such election shall be held and conducted in accordance with the provisions of title 34, Idaho Code.

At any time after the filing of the petition herein referred to and before the day fixed for hearing, nominees for the board of directors of the district may be nominated by the filing of a petition designating the name or names of the nominee or nominees, signed by at least five (5) qualified electors of the district. If upon the hearing as herein provided the court shall order an election for the creation of the district, the court shall also ascertain the names of persons nominated by the board of directors, and shall order that the names of persons whom the court finds to have been properly nominated shall be listed upon a ballot submitted to the electors at such election. In the event the court makes its order providing for such election, it shall prescribe the form of the question and ballot relating to the election of the directors, provided that all matters may be contained upon one (1) ballot to be submitted to the voters.

At such election the voters shall vote for or against the organization of the district, and for five (5) qualified electors, who shall constitute the board of directors of the district, if organized, one (1) director to act until the first biennial election, two (2) until the second, and two (2) until the third biennial election.

The county board of canvassers shall certify the returns of the election to the district court having jurisdiction. If a majority of the votes cast at said election are in favor of the organization, the district court shall declare the district organized and give it a corporate name by which, in all proceedings, it shall thereafter be known, and designated the first board of directors elected, and thereupon the district shall be a governmental subdivision of the state of Idaho and a body corporate with all the powers of a public or quasi-municipal corporation except that districts formed prior to January 1, 1987, or districts with twenty-five thousand (25,000) or more population shall have no power to levy and collect property taxes.

If an order be entered establishing the district, such order shall be deemed final and no appeal or writ of error shall lie therefrom, and the entry of such order shall finally and conclusively establish the regular organization of the said district against all persons except the state of Idaho, in an action in the nature of a writ of quo warranto, commenced by the attorney general within thirty (30) days after said decree

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declaring such district organized as herein provided, and not otherwise. The organization of said district shall not be directly or collaterally questioned in any suit, action or proceeding except as herein expressly authorized. (History: S.L. 1959, Ch. 137; S.L. 1987, Ch. 70; S.L. 1995, Ch. 118; S.L. 1998, Ch. 21; S.L. 2001, Ch. 258; S.L. 2009, Ch. 341)

67-4908. QUALIFICATION OF MEMBERS OF BOARD. Whenever a district has been declared duly organized, the members of the board shall qualify by filing with the clerk of court their oaths of office, and corporate surety bonds at the expense of the district in an amount not to exceed \$1,000 each, the form thereof to be fixed and approved by the court, conditioned for the faithful performance of their duties as directors. (History: S.L. 1959, Ch. 137)

67-4909. ORGANIZATION OF BOARD — ACCOUNTS OF TREASURER – COMPENSATION OF MEMBERS — ANNUAL AUDIT — REMOVAL OF DIRECTORS. After taking oath and filing bonds, the board shall choose one (1) of its members as chairman of the board and president of the district, and shall elect a secretary and a treasurer of the board and of the district, who may or may not be members of the board. The secretary and the treasurer may be one (1) person. Such board shall adopt a seal and the secretary shall keep, in a well-bound book, a record of all its proceedings, minutes of all meetings, certificates, contracts, bonds given by employees and all corporate acts which shall be open to inspection to all interested parties.

The treasurer shall keep strict and accurate accounts of all money received by and disbursed for and on behalf of the district, in permanent records. He shall file with the clerk of the court, at the expense of the district, a corporate fidelity bond in an amount not less than five thousand dollars (\$5,000), conditioned on the faithful performance of the duties of his office.

Each member of the board shall receive as compensation for his service a sum not in excess of sixty dollars (\$60.00) per annum. No member of the board shall receive any compensation as an employee of the district or otherwise, other than that herein provided and no member of the board shall be interested in any contract or transaction with the district except in his official representative capacity.

It shall be the duty of the board of directors to cause an audit to be made of all financial affairs of the district during each year ending November 30th as required in section 67-450B, Idaho Code.

The court having jurisdiction of the district shall have the power to remove directors for cause shown, on petition, notice and hearing. (History: S.L. 1959, Ch.137; S.L. 1987, Ch. 70; S.L. 1992, Ch. 15; S.L. 1993, Ch. 387)

67-4910. MEETINGS — VACANCIES. The board shall meet regularly once each month at a time and in a place to be designated by the board. Special meetings may be held as often as the needs of the district require, on notice to each member of the board. Three (3) members of the board shall constitute a quorum at any meeting. Any vacancy on the board shall be filled by the remaining members or member of the board, the appointee to act until the next biennial election when the vacancy shall be filled by election. If the board shall fail, neglect or refuse to fill any vacancy within thirty (30) days after the same occurs, the court having jurisdiction shall fill such vacancy. (History: S.L. 1959, Ch.137)

67-4911. ELECTIONS — TERMS OF OFFICE. On an election date as provided for in section 34-106(1), Idaho Code, in May of the first odd-numbered year after the organization of any district, and every second year thereafter, an election shall be held, which shall be known as the biennial election of the district.

At the first biennial election in any district hereafter organized, and each sixth year thereafter, there shall be elected by the qualified electors of the district, one (1) member of the board to serve for a term of six (6) years; at the second biennial election and each sixth year thereafter, there shall be elected two (2) members of the board to serve for terms of six (6) years, and at the third biennial election, and each

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sixth year thereafter, there shall be elected two (2) members of the board to serve for terms of six (6) years. Provided, a member of the board once in office shall serve until his successor is elected, qualified and takes office.

Not later than 5:00 p.m. on the ninth Friday before any such election, nominations may be filed with the secretary of the board. The county clerk shall provide for holding such election and shall appoint judges to conduct it. The county clerk shall give notice of election by publication, and shall arrange such other details in connection therewith. Adequate polling places shall be provided throughout the district boundaries for all elections. The returns of the election shall be certified to and shall be canvassed and declared by the board of county commissioners which shall report the results to the district. The candidate or candidates, according to the number of directors to be elected, receiving the most votes, shall be elected. Any new member of the board shall qualify in the same manner as members of the first board qualify.

In any election for director, if after the deadline for filing a declaration of intent as a write-in candidate, it appears that the number of qualified candidates who have been nominated is equal to the number of directors to be elected, it shall not be necessary for the candidates to stand for election, and the board shall declare such candidates elected as directors, and the secretary of the board shall immediately make and deliver to such persons certificates of election signed by him and bearing the seal of the district. (History: S.L. 1959, Ch. 137; S.L. 1974, Ch. 139; S.L. 1995, Ch. 118; S.L. 1998, Ch. 21; S.L. 2001, Ch. 258; S.L. 2009, Ch. 341; S.L. 2011, Ch. 11)

67-4922. SUBMISSION OF PROPOSITION TO ELECTORATE. Whenever any board authorized to levy and collect property taxes shall, by resolution, determine that the interest of said district and the public interest or necessity demand the acquisition, construction, installation or completion of any works or other improvements or facilities, or the making of any contract with the United States or other persons or corporations, public or private, municipalities, or governmental subdivisions, to carry out the objects or purposes of said district, requiring the creation of an indebtedness of seventy-five thousand dollars (\$75,000) or more, and in any event when the indebtedness will exceed the income and revenue provided for the year, said board shall order the submission of the proposition of issuing such obligations or bonds, or creating other indebtedness to the qualified electors of the district at an election held for that purpose. The declaration of public interest or necessity herein required and the provision for the holding of such election may be included within one and the same resolution, which resolution, in addition to such declaration of public interest or necessity, shall recite the objects and purposes for which the indebtedness is proposed to be incurred, the estimated cost of the works or improvements, as the case may be, the amount of principal of the indebtedness to be incurred therefor, and the maximum rate of interest to be paid on such indebtedness. Such resolution shall also fix the date upon which such election shall be held, subject to the provisions of section 34-106, Idaho Code, and the manner of holding the same in accordance with the provisions of title 34, Idaho Code, and the method of voting for or against the incurring of the proposed indebtedness. Such resolution shall direct the county clerk to designate the polling place or places, and appoint judges of each polling place. (History: S.L. 1959, Ch. 137; S.L. 1974, Ch. 139; S.L. 1987, Ch. 70; S.L. 1995, Ch. 118; S.L. 2009, Ch. 341)

67-4923. NOTICE OF ELECTION. The board of a district authorized to levy and collect property taxes shall prescribe the form of the notice of election, and direct the publication of the same, the first publication of said notice to be as prescribed in chapter 14, title 34, Idaho Code. (History: S.L. 1959, Ch. 137; S.L. 1987, Ch.70; S.L. 1995, Ch. 118; S.L. 2009, Ch. 341)

67-4924. CONDUCT OF ELECTION — CANVASS OF RETURNS. The county clerk shall conduct the election in the manner prescribed by the provisions of chapter 14, title 34, Idaho Code, and the returns thereof shall be canvassed and the results certified by the county clerk who shall report the results to the district. (History: S.L. 1959, Ch. 137; S.L. 1987, Ch. 118; S.L. 2009, Ch. 341)

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67-4925. EFFECT OF ELECTION — SUBSEQUENT ELECTION. In the event that it shall appear from said returns that the necessary percentage (as now specified by the constitution of the state of Idaho or as the same may hereafter be amended) of said qualified electors of the district authorized to levy and collect ad valorem taxes who shall have voted on any proposition submitted hereunder at such election voted in favor of such proposition, the district shall thereupon be authorized to incur such indebtedness or obligations, enter into such contract, or issue and sell such bonds of the district, as the case may be, all for the purpose or purposes and object or objects provided for in the proposition submitted hereunder and in the resolution therefor, and in the amount so provided and at a rate of interest not exceeding the rate of interest recited in such resolution. Submission of the proposition of incurring such obligation or bonded or other indebtedness at such an election shall not prevent or prohibit submission of the same or other propositions at subsequent election or elections called for such purpose. (History: S.L. 1959, Ch. 137; S.L. 1978, Ch. 276; S.L. 1987, Ch. 70)

67-4926. CORRECTION OF FAULTY NOTICES. In any and every case where a notice is provided for in this act, if the court finds for any reason that due notice was not given, the court shall not thereby lose jurisdiction, and the proceeding in question shall not thereby be void or be abated, but the court shall in that case order due notice to be given and shall continue the hearing until such time as notice shall be properly given, and thereupon shall proceed as though notice has [had] been properly given in the first instance. (History: S.L. 1959, Ch. 137)

67-4928. ELECTIONS — VALIDATION OF ACTS. Whenever any auditorium district organized under the provisions of chapter 49, title 67, Idaho Code, shall have failed to hold any election provided for in section 67-4911, Idaho Code, for the election of a member or members of the board of directors, the board of directors of said district may order an election to be held, subject to the provisions of section 34-106, Idaho Code, in said district for such purpose at such time as may be fixed by resolution of the board.

Whenever any auditorium district has been heretofore created pursuant to the provisions of chapter 49, title 67, Idaho Code, all proceedings had in connection with the creation of such district and the organization of the governing body and all acts and proceedings heretofore taken by such district or its governing body are hereby validated, ratified and declared to be binding and effective in accordance with their terms, notwithstanding any failure to have held and conducted any election of members of the board of directors of said district. (History: S.L. 1974, Ch. 139; S.L. 1995, Ch. 118)

67-4929. INCLUSION OR EXCLUSION — ELECTION PROCEDURE. Whenever under the provisions of sections 67-4918 and 67-4919, Idaho Code, owners or owners in fee of any real property have petitioned for inclusion or exclusion of property within the district, and the petition has been denied, the petitioners shall be entitled to an election as provided in this section:

(a) A petition may be filed with the county commissioners and shall be signed by not less than eighty percent (80%) of the qualified electors resident within the boundaries of the area proposed to be included or excluded.

(b) Within thirty (30) days after the filing of such petition, the county commissioners shall determine whether or not the same substantially complies with the requirements of this section. If the county commissioners find that there has not been substantial compliance with such requirements, they shall enter an order to that effect specifying the particular deficiencies and dismissing the petition. If the county commissioners find that there has been substantial compliance with such requirements, the county commissioners shall forthwith enter an order to the effect that the question of the inclusion or exclusion of property within the district be placed on the ballot at the next county general election.

(c) If the county commissioners order a question to be placed on the ballot as provided in this section, such election shall be conducted and notice thereof given by the county clerk in accordance with the

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provisions of title 34, Idaho Code.

(d) Immediately after such election, the county commissioners shall canvass the vote as provided in chapter 12, title 34, Idaho Code. If one-half (1/2) or more of the votes cast at such election within the district are in favor of allowing the inclusion or exclusion, the county commissioners shall enter an order so finding and declaring that the boundaries of such district are revised as provided by the election. The county commissioners shall cause one (1) certified copy of such order to be filed in the office of the county recorder of such county. Immediately upon the entry of such order, the change in boundaries so ordered shall be complete.

(e) After such election, the validity of the proceedings hereunder shall not be affected by any defect in the petition or in the number or qualifications of the signers thereof, and in no event shall any action be commenced or maintained or defense made affecting the validity of the inclusion or exclusion of such property after six (6) months has expired from the date of entering the order declaring the change in boundaries of such district.

(f) The provisions of section 67-4920, Idaho Code, relating to liability for indebtedness of included or excluded property of a district authorized to levy and collect property taxes shall apply to property included or excluded as provided in this section. (History: S.L. 1975, Ch. 154; S.L. 1987, Ch. 70; S.L. 2009, Ch. 341)

67-4930. DISSOLUTION OF DISTRICT — PROCEDURE. An auditorium district may be dissolved as follows:

(a) Any person or persons may file a petition for the dissolution of an auditorium district with the clerk. Such petition which may be in one (1) or more papers, shall state the name of the district and shall be signed by not less than three thousand (3,000) qualified electors resident within the boundaries of the district.

(b) Within thirty (30) days after the filing of such petition, the county commissioners shall determine whether or not the same substantially complies with the requirements of this section. If the county commissioners find that there has not been substantial compliance with such requirements, they shall enter an order to that effect specifying the particular deficiencies and dismissing the petition. If the county commissioners find that there has been substantial compliance with such requirements, the county commissioners shall forthwith enter an order to that effect and calling an election upon the dissolution of such district to be held at the same time as the next county general election, as provided in this section.

(c) If the county commissioners order an election as provided in this section, such election shall be conducted and notice thereof given by the county clerk in accordance with the provisions of title 34, Idaho Code.

(d) Immediately after such election, the county commissioners shall canvass the vote as provided in chapter 12, title 34, Idaho Code. If one-half (1/2) or more of the votes cast at such election are against the dissolution of such district, the county commissioners shall enter an order so finding and declaring that such district shall not be dissolved. If more than one-half (1/2) of the votes cast at such election are in favor of dissolving such district, the county commissioners shall enter an order so finding and declaring such district duly dissolved. The county commissioners shall cause one (1) certified copy of such order to be filed in the office of the county recorder of such county. Immediately upon the entry of such order, the dissolution of such district shall be complete.

(e) Upon such dissolution being complete, title to all property of the dissolved district shall vest in the county where such property is situated. The county commissioners shall then: sell and dispose thereof in the manner provided by law for the sale or disposition of county property; apply the proceeds thereof to pay any lawful claims against the dissolved district, if any; and apply the balance remaining, if any, to any public purpose within the county.

(f) When the boundaries of the district lie in two (2) or more counties, the county commissioners of each county shall act separately in the election and dissolution of that part of the district contained in their county

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but the county commissioners of each such county shall meet together before calling such election and provide for uniform proceedings in each county. If there is any balance remaining after sale and disposition of the property of such dissolved district, it shall be prorated among such counties in proportion to each county's share of the total assessed valuation of such dissolved district for the preceding calendar year.

(g) After such election, the validity of the proceedings hereunder shall not be affected by any defect in the petition or in the number or qualifications of the signers thereof, and in no event shall any action be commenced or maintained or defense made affecting the validity of the dissolution of such district after six (6) months has expired from the date of entering the order declaring the dissolution of such district. (History: S.L. 1975, Ch. 154; S.L. 2009, Ch. 341)

67-4931. APPLICATION OF CAMPAIGN REPORT LAW TO AUDITORIUM DISTRICT ELECTIONS.

The provisions of sections 67-6601 through 67-6616, Idaho Code, and sections 67-6623 through 67-6628, Idaho Code, insofar as they relate to the reporting of campaign contributions and expenditures are hereby made applicable to all auditorium district elections, except that the clerk of the board of the auditorium district shall stand in place of the secretary of state. The term "measure" as applied to auditorium districts shall include elections for the creation or dissolution of an auditorium district. Aggregate contributions made by a corporation, political committee, other recognized legal entity or an individual, other than a candidate, to a candidate for director of an auditorium district in an auditorium district election shall be limited to one thousand dollars (\$1,000). For purposes of complying with reporting deadlines, an election to form an auditorium district or to elect directors of an auditorium district shall be deemed to be a general election. (History: S.L. 2001 Ch. 258)