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February 9, 1989

The Honorable Atwell J. Parry
State Senator, District 11
Idaho State Senate
STATEHOUSE MAIL

THIS CORRESPONDENCE IS A LEGAL GUIDELINE OF THE
ATTORNEY GENERAL SUBMITTED FOR YOUR GUIDANCE

Re: County Fair Board Budgeting

Dear Senator Parry:

In your letter of January 25, 1989, you ask several questions concerning the budgetary and financing process for fair boards established by the provisions of Idaho Code §§ 22-201 through 209 and §§ 31-822 and 31-823. The responses to your questions will be by subject rather than by individual response to each question that you posed.

1. Budget Timing and Procedure. Section 22-206 sets forth the budget procedure and timing for county fair boards. The reference to the term "Idaho budget law" in this section does not have any relevance to the operation of the statute. The Idaho budget law referenced includes those sections found at §§ 67-3501 et seq., which relate to the state budget. These sections have no effect on the functions of the fair board.

The timing for preparation of the budget for county fair boards begins on the first Monday of February of each year when the county fair board must meet for the preparation of the budget. The language in § 22-206 states that the fair board must set the budget and deduct the probable income from the fairs that will be conducted and any treasury balance. Then the board must

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certify to the county commissioners the amount of the budget. The county can then levy an amount for fair purposes that cannot exceed the difference between the total budget and the probable income of the fair and the balance on hand in the treasury.

2. Levy Authority. The county fair board may levy up to one-half mill on each dollar of assessed valuation of taxable property in the county for purposes of raising the amount necessary to meet the budget needs of the fair. This levy must be provided for in the budgeting process. In addition, the county may levy an amount of up to one mill on each dollar of taxable property in the county for fair purposes. Idaho Code § 31-823. However, the fair board and county levy combined cannot exceed a total of one mill. The amount of the levy is not automatic, but must be set within the budgeting process by the fair board and the county commissioners. An election is not required to put this levy in place. Nor will the statutes need to be amended in order to give effect to this levy authority.

In addition to the levies discussed above, Idaho Code § 31-822 provides for a one-half mill levy for the purposes of purchasing a site, grounds or park on which to hold public fairs, to build suitable buildings and provide for the maintenance of buildings. This levy is in addition to the total one mill levy which can be assessed for operating purposes. Again, this levy is not automatic but requires affirmative action by the county commissioners to give it effect within the budget process. The fair board generally requests the commissioners to include the levy in the county fair budget. There is no requirement that a county be a part of a fair district in order to implement this particular levy. However, the levy in § 31-822 can be assessed if the county is a part of a fair district.

3. Miscellaneous. If police and fire protection services are provided by the county, they will be a county expense and not chargeable to the fair board. If a contract is made with the city to provide these services, then the county is obligated to pay for the services independently of the budget of the fair board. Idaho Code § 22-209. All levies discussed in this letter are subject to the limitations imposed by the one percent initiative.

I hope this has been responsive to the questions raised in your letter. If you have additional questions, please do not hesitate to contact our office.

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Sincerely,

DANIEL G. CHADWICK
Chief, Intergovernmental
Affairs Division