



**CITY OF KUNA
BOARD OF CORRECTION MEETING
AGENDA
TUESDAY, MARCH 19, 2013**

Kuna City Hall Council Chamber, 763 W. Avalon Street, Kuna, Idaho

5:30 P.M. – ANNUAL BOARD OF CORRECTION MEETING

Call to Order and Roll Call

1. Introduction:

A. Introductory Memo - Gordon Law, City Engineer

2. The following items are proposed for consideration or decision:

A. 2010 Tax Deed List (See Attachment) – Provided for information purposes to allow questions or comments.

B. Plateau and Oasis Subdivisions – It was discovered during 2012 that these two subdivisions were annexed into the Kuna Municipal Irrigation District (KMID) in 1992 and the City of Kuna pays annual water rental on these properties. Based on annexation they were included in the 2013 assessment roll as “gravity irrigation” parcels because it is our cheapest rate and is consistent with assessment practice on similar parcels. Pressure irrigation lines were not constructed at the time of development and are not presently available to many of the lots in these two developments. Gravity supply and drainage ditches no longer exist. Mayor Nelson, in response to protests, will propose a uniform adjustment for the lots in these subdivisions for consideration by the Board of Correction.

C. Swan Falls Business Park – It was discovered during 2012 that this subdivision was annexed into the Kuna Municipal Irrigation District in 2001 and the City of Kuna pays annual water rental on these properties. Based on annexation they were included in the 2013 assessment roll as “gravity irrigation” parcels because it is our cheapest rate and is consistent with assessment practice on similar parcels. Pressure irrigation lines were not constructed at the time of development and are not presently available to many of the lots in this development. A buried Gravity supply line is available to many of the lots but drainage ditches no longer exist. Mayor Nelson, in concert with Item #2, will propose a uniform adjustment for the lots in these subdivisions for consideration by the Board of Correction.

- D. Flint Frame (376 Kelleher Drive) – This property is on the 2010 Delinquency list, has been noticed for tax deed according to law, and staff requests direction of the Board for disposition of the case. The property was annexed into KMID in 2006, connected to PI in 2007 and was first assessed by KMID in 2008. New York Irrigation District continued to assess the property through 2012 in spite of the City’s annexation. Mr. Frame became delinquent on both his NYID and KMID assessments commencing in 2010. In the 2012 irrigation season, the City of Kuna settled with NYID and entered into an agreement of cooperation. Part of the settlement involved the City purchasing the NYID 2012 receivable for the Frame property. In 2013, the Frames paid off their delinquencies with NYID through the 2011 irrigation season. In instances where parcels have been double assessed, and the assessment of the under-lying irrigation district has been paid, the City has allowed a credit for the assessment against the City’s assessment. We have not credited accrued interest and penalties for delinquent payments. Attached hereto is a spreadsheet showing staff’s calculation of credits for the Frame property. Staff requests the Board review the calculation and either confirm it or give direction for computing the credit differently.
- E. Water Supply Balance – For the information of the Board, a Table is included showing the quantities of water available to the pressure irrigation system and the usage, non-usage and wastage of water in 2012. Wastage is computed as the difference between water delivered to a pump station and the amount actually pumped. Water “not used” is the difference between available allotment and the amount the City requested to be delivered.

6. Adjournment: