

**SAMPLE**

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BANNOCK COUNTY

STATE OF IDAHO

NOVEMBER 02, 2021

**OFFICIAL BALLOT**

**INSTRUCTIONS TO VOTER**

To vote, fill in the oval (●) next to the candidate/response of your choice.

If you make a mistake, request a new ballot from an election worker.



**CANDIDATES FOR CITY OF LAVA HOT SPRINGS**

**CITY OF LAVA HOT SPRINGS QUESTION**

**CITY OF LAVA HOT SPRINGS QUESTION**

**COUNCIL MEMBER**  
2 Year Term  
(Vote for One)

- Cody De Los Reyes**
- Craig Knutson**

**LOCAL OPTION NON-PROPERTY TAX AMENDMENT**

Shall the City of Lava Hot Springs Non-Property Tax Ordinance be amended to increase the amount of the local option non-property tax to 4% retail sales, 4% liquor-by-the-drink and 5% hotel-motel/space occupancy effective December 1, 2021?

**LOCAL OPTION NON-PROPERTY TAX AMENDMENT**

Shall the City of Lava Hot Springs Non-Property Tax Ordinance be amended to allow the taxes to be used for the following additional purposes: 1) engineering and city planning services including development and implementation of a comprehensive plan for the City, 2) law enforcement services which are currently provided by the Bannock County Sheriff's office but may be provided by other sources that may be developed in the future, 3) City Code Enforcement, 4) maintenance of infrastructure and 5) storm water capital improvements/maintenance?

**COUNCIL MEMBER**  
4 Year Term  
(Vote for Two)

- Rickey Frandsen**
- Lisa Guthrie**
- Leah Navarro**
- John Taylor**

The City of Lava Hot Springs is considered a resort city because it derives the major portion of its economic well-being from businesses catering to people who recreate in the area or travel to this destination to enjoy its hot pools and other attractions. Because it is a resort city, the Legislature permits the City of Lava Hot Springs to adopt, implement and collect local-option non-property taxes. The City of Lava Hot Springs has adopted, implemented and currently collects a local option non-property tax of 3% on hotel-motel/space occupancy rented or leased for a period of thirty (30) days or less; 2% on liquor by-the-drink, wine and beer sold at retail for consumption on the licensed premises; and 2% sales tax upon part or all of sales subject to taxation under the Idaho Sales Tax Act except those items exempted by City Code 3-3-3. These local-option non-property taxes reduce the property taxes assessed and collected from the owners of real property in Lava Hot Springs.

This question seeks approval for the City of Lava Hot Springs to amend the current non-property tax ordinance to increase the tax to 5% on hotel-motel/space occupancy rented or leased for a period of thirty (30) days or less; to 4% on liquor by-the-drink, wine and beer sold at retail for consumption on the licensed premises; and to 4% sales tax upon part or all of sales subject to taxation under the Idaho Sales Tax Act except groceries and building materials as defined in City Code 3-3-2 and lease purchase agreements or leases with the option to purchase motor vehicles. The duration of the tax shall be for as long as such taxes are authorized by Idaho law or until City voters vote to change or eliminate the specific taxes, rates of tax, and purposes.

- IN FAVOR**
- AGAINST**

Local option non-property tax collections are currently used by the City of Lava Hot Springs for capital improvements to roads, water, sewer and parking; emergency police, fire and ambulance services; open space acquisition and recreation; administrative and legal; direct costs to collect and enforce tax; tourism development and promotion; and land acquisition and municipal building construction.

This question seeks approval for the City of Lava Hot Springs to amend the current non-property tax ordinance to use these tax revenues for the following additional purposes: 1) engineering and city planning services including development and implementation of a comprehensive plan for the City, 2) law enforcement services which are currently provided by the Bannock County Sheriff's office but may be provided by other sources that may be developed in the future, 3) City Code Enforcement, 4) maintenance of infrastructure and 5) storm water capital improvements/ maintenance?

- IN FAVOR**
- AGAINST**

OFFICIAL STAMP BOX

**SAMPLE**

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