

May 18, 2009

Belinda Morton
Smelterville City Clerk
PO Box 200
Smelterville, ID 83868

Subject: Ordinance No. 234 SMELTERVILLE (CITY)

Dear Ms. Morton:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed because it does not comply with legal description and mapping requirements.

- Please provide a copy of Silver Valley Business Center for our review.

This annexation does not meet the requirements of **Idaho Code 63-215** or **IDAPA 35.01.03.225.03** listed below. The following citations list and define the required actions:

1. Idaho Code 63-215 requires:
 - a. A copy of the legal description designating the boundaries,
 - b. A map, prepared in a draftsman like manner, which plainly and clearly designates the boundaries, and
 - c. Both the legal description and map must be submitted to the Tax Commission within ten (10) days of the effective date of the annexation.
2. IDAPA 35.01.03.225.03 defines a legal description to be a definite boundary which:
 - a. Is described by metes and bounds,
 - b. Can be mapped on a tax code area map, and
 - c. Includes
 - i. Section, Township, Range, and Meridian,
 - ii. An initial point,
 - iii. A true point of beginning, and
 - iv. A closure accuracy of at least one (1) part in five thousand (5,000)
3. IDAPA 35.01.03.225.04 defines a map prepared in a draftsman like manner as "an original graphic representation or precise copy matching the accompanying legal description and drafted to scale using standard mechanical drawing instruments or a computer."

Before this annexation can be processed for the 2010 year, the discrepancies listed need to be corrected. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call me at (208) 334-7750.

Sincerely,

Craig Johnson
GIS Analyst
Technical Support Bureau, Idaho State Tax Commission