



BOISE COUNTY

BOISE COUNTY, STATE OF IDAHO RESOLUTION No. 2024-30

A RESOLUTION OF THE BOISE COUNTY COMMISSIONERS:

- **Making Certain Findings;**
- **Approving and Authorizing the Chairman of the Boise County Board of Commissioners and the County Clerk to execute on behalf of the Boise County Commissioners that certain Agreement with the Garden Valley Fire Protection District entitled the “*Boise County and Garden Valley Fire Protection District Intergovernmental Agreement and Joint Powers Agreement for the Collection and Expenditure of Development Impact Fees for Fire District Systems Improvements*”;**
- **Directing the County Clerk;**
- **Setting an Effective Date.**

NOW, THEREFORE, BE IT RESOLVED by the Boise County Commissioners:

Section 1: Findings

It is hereby found by the Boise County Commissioners that:

- 1.1** Considerable growth within the unincorporated area of the County which is also within the boundaries of Garden Valley Fire Protection District (the “Fire District”) has an impact upon the Fire District’s ability to service that new growth with the same level of service in reliance upon existing Fire District income sources; and
- 1.2** The District has negotiated with Boise County to use the County’s ordinance authority to impose a development impact fee for this Fire District’s Systems Improvements that are within the unincorporated area of the County and also within the boundaries of this Fire District; and
- 1.3** Pursuant to Idaho Code § 67-8204A, the District has negotiated the following agreement with Boise County: the *Boise County and Garden Valley Fire Protection District Intergovernmental Agreement and Joint Powers Agreement for the Collection and Expenditure of Development Impact Fees for Fire District Systems Improvements* (the “Intergovernmental Agreement”) which is a necessary part of the process of establishing a fire district development impact fees (which is in addition to the approval of an Ordinance by the County); and
- 1.4** Section 2 “Recitals” of the Intergovernmental Agreement sets forth the authority, intentions, purposes, consideration and reasons of the Boise County and this Fire District

for entering into the Intergovernmental Agreement, and such Recitals are therefore by this reference incorporated herein as if set forth at length.

Section 2: Action authorizing the Chairman of the Boise County Commissioners and County Clerk to execute the Intergovernmental Agreement

2.1 That the Chairman of the Boise County Commissioners and the County Clerk are hereby authorized, as the agents of this County, to execute the Intergovernmental Agreement, a true and correct copy of which is attached hereto and marked **Exhibit A**, and by this reference incorporated herein, and thereby fully bind this County to its terms and conditions upon the same being approved and executed by the Garden Valley Fire Protection District.

Section 3: Direction to County Clerk

3.1 The County Clerk is hereby directed to retain this resolution in the official records of the County and to provide a certified copy of this resolution to the Secretary of the Garden Valley Fire Protection District, and provide a copy to the County attorney.

Section 4: Effective Date

4.1 This Resolution shall be in full force and effect on July 16, 2024.

APPROVED and ADOPTED in Open Session this 16th day of July, 2024.

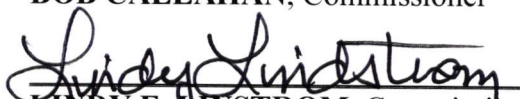
BOISE COUNTY COMMISSIONERS



CLAYS S. TUCKER, Chairman/Commissioner



BOB CALLAHAN, Commissioner



LINDY E. WINSTROM, Commissioner



By 

MARY T. PRISCO, Clerk to the Board

EXHIBIT A

**BOISE COUNTY AND GARDEN VALLEY FIRE PROTECTION DISTRICT
INTERGOVERNMENTAL AGREEMENT AND JOINT POWERS AGREEMENT
FOR THE COLLECTION AND EXPENDITURE OF
DEVELOPMENT IMPACT FEES FOR FIRE DISTRICT SYSTEM
IMPROVEMENTS**

[Idaho Code § 67-8204A & 67-2328]

Parties to Agreement:

Boise County	County	<u>Physical Address:</u> 419 Main St. Idaho County, Idaho 83622 <u>Mailing Address:</u> P.O. Box 1300 Idaho County, Idaho 83631
Garden Valley Fire Protection District	Fire District	<u>Physical Address:</u> 373 S. Middlefork Rd. Garden Valley, Idaho 83622 <u>Mailing Address:</u> P.O. Box 530 Garden Valley, Idaho 83622

THIS INTERGOVERNMENTAL AND JOINT POWERS AGREEMENT (the “Agreement”) is entered into by and between Boise County (County) and Garden Valley Fire Protection District (“Fire District”) as an Intergovernmental Agreement as provided for in Idaho Code §67-8204A.)

NOW, THEREFORE, in consideration of the mutual covenants and promises herein set forth, and for other good and valuable consideration hereby acknowledged by the Parties to this Agreement as having been received, the Parties hereby mutually promise, covenant, and agree as follows:

**SECTION 1
DEFINITIONS**

For all purposes of this Agreement, the following terms have the definitions as herein provided in this Section unless the context of the term clearly requires otherwise:

- 1.1 Act:** means and refers to the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code as it may be amended or restated from time to time.

- 1.2 Advisory Committee:** means and refers to the *Garden Valley Fire Protection District Development Impact Fee Standing Advisory Committee* formed and staffed by the County and the Fire District pursuant to Idaho Code § 67-8205 and Chapter 3 of the *Garden Valley Fire Protection District Development Impact Fees Ordinance* and this Agreement. The Committee’s responsibilities include preparing and recommending the Capital Improvements Plan and any amendments, revisions, or updates of the same.
- 1.3 Agreement:** means and refers to this *Boise County and Garden Valley Fire Protection District Intergovernmental Agreement and Joint Powers Agreement for the Collection and Expenditure of Development Impact Fees for Fire District Systems Improvements*, by and between the Parties pursuant to Idaho Code 67-8204A and 8205 and Chapter 3 of the *Garden Valley Fire Protection District Development Impact Fees Ordinance* which may be referred to and cited as the “Garden Valley Fire Protection District Intergovernmental Impact Fee Agreement” .
- 1.4 All other definitions:** all other definitions of this Agreement which are not otherwise set forth in this section are set forth in Chapter 2 of the *Garden Valley Fire Protection District Development Impact Fees Ordinance* and are herein included as separate definitions as if the same are set forth herein.
- 1.5 Capital Improvements Plan:** means and refers to the most recent Impact Fee Study and Capital Improvements Plan, adopted by the County and the Fire District pursuant to the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code.
- 1.6 Capital Projects Fund:** means and refers to the *Boise County/Garden Valley Fire Protection District Development Impact Fee Capital Projects Trust Fund* established by the Fire District pursuant to Chapter 10 of the *Garden Valley Fire Protection District Development Impact Fees Ordinance*, and Idaho Code § 67-8210(1); and as established by the Fire District Board by policy which shall include any of one or more interest bearing accounts into which each Fire District Impact Fee shall be deposited and maintained by the Fire District.
- 1.7 Costs:** means and refers to the expense inclusive of attorney fees, publication costs, expert and/or consultant fees directly related to the performance of a covenant of this Agreement.
- 1.8 County:** means and refers to the Boise County, Idaho, party to this Agreement.
- 1.9 Fire District:** means and refers to *Garden Valley Fire Protection District*, party to this Agreement.
- 1.10 Fire District Board:** Means and refers to the Board of Commissioners of the Fire District.
- 1.11 Ordinance:** means and refers to the *Garden Valley Fire Protection District Development Impact Fee Ordinance*, together with any amendments thereto approved subsequent to the date of this Agreement.

- 1.12 Party/Parties:** means and refers to the County and/or the Fire District, as the Parties in this Agreement, depending upon the context of the term used in this Agreement.
- 1.13 Service Area:** means and refers to that certain area as defined in the Act in Idaho Code § 67-8203 (26), which states “...all that geographic area within the Fire District’s boundaries as identified by the County and the Fire District in which the Fire District provides fire and life preservation services to Development within the areas defined, based on sound planning or engineering principles or both.” For purposes of this Agreement, there shall be one Service Area encompassing all area within the Fire District.
- 1.14 System Improvements:** Means and refers to capital improvements to public facilities identified in the Capital Improvements Plan designed to provide service to a Service Area as defined in the Act at Idaho Code § 67-8203(28).

SECTION 2 RECITALS

The Parties recite and declare:

- 2.1** The Purpose of this Agreement is to facilitate the intent and purpose of the Capital Improvements Plan and the Ordinance, to promote and accommodate orderly growth and development, protect the public health, safety, and general welfare of the residents within the boundaries of the Fire District, and to further the best interest of the Parties; and
- 2.2** Idaho Code § 67-2328 authorizes public agencies in Idaho to exercise jointly any power, privilege, or authority authorized by the Idaho Constitution, statute, or charter. The Parties, each being a public agency, hereby agree to exercise jointly their respective powers, privileges, and authorities to accomplish the collection and expenditure of development impact fees in accordance with Title 67, Chapter 82 Idaho Code; and
- 2.3** The County is a governmental entity as defined in the Act in Idaho Code Section 67-8203(14) and as provided in Idaho Code Section 67-8202(5), has ordinance authority to adopt a development impact fee ordinance whereas the Fire District does not have ordinance authority and cannot adopt a development impact fee ordinance; and
- 2.4** Idaho Code Section 67-8204A, provides that the County, when affected by development, has the authority to enter into an intergovernmental agreement with the Fire District for the purpose of agreeing to collect and expend development impact fees for System Improvements; and
- 2.5** The Fire District’s duty and responsibility is to provide protection of property against fire and the preservation of life, emergency medical services, and enforcement of any of the fire codes and other rules that are adopted by the state fire marshal; and
- 2.6** The Fire District’s boundaries include all the area within the County and the Fire District that provides fire and emergency medical services within the County; and

- 2.7 The County is experiencing and is affected by considerable growth and development; and
- 2.8 The purposes of the Act [Idaho Code Section 67-8202] are as follows:
- 2.8.1 Ensure that adequate public facilities are available to serve new growth and development; and
 - 2.8.2 Promote orderly growth and development by establishing uniform standards by which local governments, such as the Parties, may require those who benefit from new growth and development pay [development impact fees] their proportionate share of the costs of new public facilities needed to serve that new growth and development; and
 - 2.8.3 Establish minimum standards for and authorize cities to adopt impact fee ordinances.
- 2.9 In anticipation and in consideration of the County Commissioners adopting the Ordinance, which is intended to provide for the collection and expenditure of development impact fees for the Fire District, the County has established and the Fire District Board has appointed, pursuant to the *Garden Valley Fire Protection District Development Impact Fee Ordinance* and Idaho Code § 67-8205, the Advisory Committee; and
- 2.10 The Fire District has provided the County with a Capital Improvements Plan prepared in accordance with the requirements of Idaho Code § 67-8208 in consultation with the Advisory Committee; and
- 2.11 Adoption of the Capital Improvements Plan by the County Commissioners and the Fire District Board was in accordance with Idaho Code §§ 67-8206(3) and 67-8208(1) as applicable; and
- 2.12 This Agreement facilitates the intent and purposes of the Fire District's Capital Improvements Plan and the Ordinance is in the best interest of the Parties, promotes and accommodates orderly growth and development, and protects the public health, safety and general welfare of the residents within the County and within the boundaries of the Fire District; and
- 2.13 The Parties have determined it is necessary and desirable to enter into this Agreement.

SECTION 3 CAPITAL PROJECTS FUND

- 3.1 **Capital Projects Fund Name:** The Fire District shall establish and maintain the Capital Projects Fund entitled *Boise County/Garden Valley Fire Protection District Development Impact Fee Capital Projects Fund*; and
- 3.2 **Deposits to the Capital Projects Fund Accounts:** Fire District development impact fees collected by the County pursuant to the Ordinance and transferred to the Fire District

shall be maintained by the Fire District and deposited to the accounts in the Capital Projects Fund; and

- 3.3 Interest Bearing Capital Projects Fund Accounts:** The Fire District shall establish Capital Projects Fund accounts as the *Boise County/Garden Valley Fire Protection District Development Impact Fee Capital Projects Fund* accounts (the “Capital Projects Fund Account(s)”) as interest-bearing Accounts; and
- 3.4 Capital Projects Fund Accounts Accounting:** The Fire District shall account for the Capital Projects Fund Accounts as follows:
- 3.4.1** Establish a separate accounting for each collected and transferred Impact Fee by the designation of the year, month, and date the Impact Fee was collected by the County, the name of the fee payer, and the identification of the real property which is the subject of the collection of the Impact Fee including the name of the subdivision, the lot #, and the block #, or the County Assessor parcel number (i.e. 24/11/1- Smith – _____ View Subdivision No. 1, Lot __, Block ____ or County Assessor’s Parcel No. _____); and
- 3.4.2** Each separate accounting shall be additionally designated; in the event it was paid under protest (i.e., UP) or is the subject of a claim for refund or reimbursement (i.e., CR); and
- 3.4.3** All Impact Fees in all Capital Projects Fund Accounts shall be maintained in interest-bearing accounts. The interest earned on each account, pursuant to Idaho Code Section 67-8210(1) shall not be governed by Idaho Code Section 57-127 and as amended and shall be considered funds of each account and shall be subject to the same restrictions on uses of collected Impact Fees on which the interest is generated; and
- 3.4.4** *First-in/First-out.* All Impact Fees in each account shall be spent in the order collected, on a first-in/first-out basis; and
- 3.4.5** *Financial Records.* Accurate financial records shall be maintained and kept for each account that shall show the source and disbursement of all revenues, account for all Impact Fees monies received, ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan, and provide an annual accounting of the Capital Projects Fund account showing the source and amount of all Impact Fees collected and the projects that were funded.
- 3.5 Capital Projects Fund Accounts Audit:** The Fire District shall perform and prepare an audit as an annual report: (a) describing the amount of all Impact Fees received, appropriated or spent during the preceding year by category of Public Facility; and (b) describing the percentage of taxes and revenues from sources other than the Impact Fees collected, appropriated, or spent for System Improvements during the preceding fiscal year under the System Improvements category of public facility and the Service Area. A copy of this audit shall be provided to the County; and