



## **BOISE COUNTY ORDINANCE #2024-03**

**AN ORDINANCE OF BOISE COUNTY, IDAHO, IMPOSING GARDEN VALLEY FIRE PROTECTION DISTRICT IMPACT FEES PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT PROVIDING FOR:**

- **SHORT TITLE, AUTHORITY, APPLICABILITY, FINDINGS, AND PURPOSE; AND**
- **DEFINITIONS; AND**
- **ADVISORY COMMITTEE/CAPITAL IMPROVEMENTS PLAN/SERVICE AREA; AND**
- **INTERGOVERNMENTAL AGREEMENT AND OTHER AGREEMENTS**
- **IMPACT FEES; AND**
- **INDIVIDUAL ASSESSMENT; AND**
- **CREDITS AND REIMBURSEMENT; AND**
- **EXTRAORDINARY IMPACT; AND**
- **DUTY TO REFUND; AND**
- **CAPITAL PROJECTS TRUST FUND; AND**
- **IMPACT FEE EXPENDITURES; AND**
- **CAPITAL BUDGET AND AUDIT; AND**
- **APPEALS AND MEDIATION; AND**
- **COUNTY AND DISTRICT POWERS; AND**
- **LIBERAL CONSTRUCTION OF ORDINANCE**

**BE IT ORDAINED BY THE BOISE COUNTY BOARD OF COMMISSIONERS BOISE COUNTY, STATE OF IDAHO as follows:**

**SECTION 1.** That the County Commissioners does herein adopt the *Garden Valley Fire Protection District Development Impact Fees Ordinance* to read as follows:

**CHAPTER 1**

**SHORT TITLE, AUTHORITY, APPLICABILITY, FINDINGS AND PURPOSE**

- 1.1: SHORT TITLE:** This Ordinance shall be known and may be cited as the *Garden Valley Fire Protection District Development Impact Fees Ordinance*.
- 1.2: AUTHORITY:** This ordinance is enacted pursuant to Boise County’s ( the “County”) general police powers, its authority to enact ordinances, and its authority as provided by the Idaho Development Impact Fee Act codified at Chapter 82 of Title 67, Idaho Code (the "Act") and other applicable laws of the state of Idaho to impose development impact fees; and the County's and the Garden Valley Fire Protection District's authority to enter into an Intergovernmental Agreement and to impose, collect, and expend development impact fees as provided in IC § 67-8204A.
- 1.3: APPLICABILITY:** Except as otherwise exempt in section 5.11, these provisions shall apply to the development of property located within the unincorporated area within the boundaries of the Boise County, Idaho.
- 1.4. FINDINGS:**
  - 1.4.A** Garden Valley Fire Protection District (“the District”) is a taxing District organized and existing by virtue of Chapter 14 of Title 31, Idaho Code, and the District’s boundaries include all areas within the County limits and areas surrounding the County; and
  - 1.4.B** The District’s duty and responsibility is to provide protection of property against fire and the preservation of life and enforcement of any of the fire codes and other rules that are adopted by the state fire marshal; and
  - 1.4.C** The County is experiencing considerable growth and Development; and
  - 1.4.D** The purposes of the Act are set forth in I.C. § 67-8202 as follows:
    - 1.4.D.1** Ensure that adequate Public Facilities are available to serve new growth and Development; and
    - 1.4.D.2** Promote orderly growth and Development by establishing uniform standards by which local governments, such as the County and the District, may require those who benefit from new growth and Development pay development impact fees for their Proportionate Share of the costs of new Public Facilities needed to serve new growth and Development; and
    - 1.4.D.3** Establish minimum standards for adoption of development impact fee ordinances by Counties; and
    - 1.4.D.4** Ensure that those who benefit from new growth and Development are required to pay no more than their Proportionate Share of the cost of Public

Facilities needed to serve that new growth and Development and to prevent duplicate and ad hoc Development Requirements; and

- 1.4.D.5** To empower Counties to adopt ordinances to impose development impact fees.
- 1.4.E** The Act does not authorize the District to enact a development impact fee ordinance; and
- 1.4.F** The Act, under I.C. § 67-8204A, allows the County and the District to enter into an Intergovernmental Agreement in situations where both are affected by significant growth and development (as is currently happening within the County). The intergovernmental agreement provides for the collection and expenditure of development impact fees for System Improvements by creating a new funding mechanism for the District's incurred System Improvements Costs in order to meet the demand and growth within the County. Moreover, the agreement promotes orderly growth and development while safeguarding the public health, safety, and general welfare of the County's residents and property owners; and
- 1.4.G** New growth within the County imposes and will impose increasing and excessive demands upon the existing District's capital facilities; and
- 1.4.H** New growth within the County is expected to continue, and will place ever-increasing demands on the District to provide and expand the District's capital facilities to serve that new growth; and
- 1.4.I** The tax revenues generated from new Development within the County often do not generate sufficient funds to provide the necessary improvements and expansion of the existing District capital facilities to accommodate for that new growth; and
- 1.4.J** Section 67-8204A of the Act authorizes the County to adopt an impact fee system and to enter into the Intergovernmental Agreement with the District to offset, recoup, or reimburse the portion of the needed improvements costs to the District's capital facilities caused by new growth and Development in the County; and
- 1.4.K** The creation of an equitable impact fee system facilitated by the Intergovernmental Agreement with the District, will promote the purposes set forth in the Act, in that it would: (a) ensure that adequate District Capital Facilities are available to serve new growth and Development; (b) promote orderly growth and Development by establishing uniform standards by which the County may require that those who benefit from new growth and Development pay a Proportionate Share of the cost of new District Capital Facilities needed to serve new growth and Development in the County; (c) establish minimum standards for the adoption of District impact fees; (d) ensure that those who benefit from new growth and Development are required to pay no more than their Proportionate Share of the cost of District Capital Facilities needed to serve new growth and Development in the County; and (e) prevent duplicate and ad hoc Development Requirements in the County; and
- 1.4.L** The Capital Improvements Plan contains the Capital Improvements planned by the District during the term of the Capital Improvements Plan, and such element has been developed in conformance with the requirements of Chapter 82 of Title 67, Idaho Code; and

- 1.4.M** The Capital Improvements Plan sets forth reasonable methodologies and analyses for determining the impacts of various types of new Development on the District's capital facilities and determines the cost of acquiring or constructing the improvements necessary to meet the demands for such facilities created by new Development; and
- 1.4.N** In accordance with Idaho Code, the Capital Improvements Plan was based on actual System Improvements costs or reasonable estimates of such costs. In addition, the Capital Improvements Plan uses a fee calculation methodology that is the net of credits for the Present Value of revenues that will be generated by new growth and Development based on historical funding patterns and that are anticipated to be available to pay for System Improvements, including taxes, assessments, user fees, and intergovernmental transfers; and
- 1.4.O** The District impact fees established by this Ordinance are based on the Capital Improvements Plan, and do not exceed System Improvements costs required to serve new Development that will pay the District Impact Fees; and
- 1.4.P** The District's capital facilities, included in the calculation of fees in the Capital Improvements Plans, will benefit all new residential Development throughout the County, and it is therefore appropriate to treat all areas of the County as a single Service Area for purposes of calculating, collecting, and spending the District Impact Fees collected from Developers; and
- 1.4.Q** There is both a rational nexus and a rough proportionality between Development impacts created by each type of Development covered by this Ordinance, which includes the development impact fees assessment of such Development covered by this Ordinance and the development impact fees that such Developer will be required to pay; and
- 1.4.R** This Ordinance creates a system by which development impact fees paid by Developers will be used to finance, defray, or reimburse a portion of the costs incurred by the District to construct and/or purchase System Improvements in ways that benefit the Development for which each development impact fee was paid within a reasonable period of time after the development impact fee is paid, and in conformance with I.C. § 67-8210; and
- 1.4.S** This Ordinance creates a system under which development impact fees shall not be used to correct existing deficiencies for any District Capital Facilities, or to replace or rehabilitate existing District Capital Facilities, or to pay for routine operation or maintenance of those facilities; and
- 1.4.T** This Ordinance creates a system under which there shall be no double payment of development impact fees, in accordance with I.C. § 67-8204(19); and
- 1.4.U** This Ordinance is consistent with all applicable provisions of the Act concerning development impact fee ordinances.

## **1.5 PURPOSE**

- 1.5.A** This Ordinance is adopted to be consistent with, and to help implement the Capital Improvements Plan; and

- 1.5.B** The intent of this Ordinance is to ensure that new Development bears a Proportionate Share of the cost of System Improvements; to ensure that such Proportionate Share does not exceed the cost of such System Improvements required to accommodate new Development; and to ensure that funds collected from new Development are used for System Improvements in accordance with the Act; and
- 1.5.C** It is the further intent of this Ordinance to be consistent with those principles for allocating a fair share of the cost of System Improvements to new Development, and for adopting development impact fee ordinances, established by the Act; and
- 1.5.D** It is not the intent of this Ordinance to collect more money from any new Development than the actual amount necessary to offset new demands for System Improvements created by such new Development; and
- 1.5.E** It is the intent of this Ordinance that any monies collected, as imposed District Impact Fees, are deposited in the District Impact Fees Capital Projects Trust Fund account, are never commingled with monies from a different impact fee account, are never used for a development impact fee component different from that for which the fee was paid, are never used to correct current deficiencies in the District's capital facilities, and are never used to replace, rehabilitate, maintain, or operate any District Capital Facilities.

## **CHAPTER 2 DEFINITIONS**

**2.1 DEFINITIONS:** As used in this Ordinance, the following words and terms shall have the following meanings, unless another meaning is plainly intended and words and terms appearing in the singular number includes the plural and the plural the singular:

**ACCOUNTS** shall mean any of one or more interest bearing accounts within the District Development Impact Fee Capital Projects Trust Fund established in section 10.1 of this Ordinance.

**ACT** shall mean the Idaho Development Impact Fee Act as set forth in Chapter 82 of Title 67, Idaho Code.

**ADMINISTRATOR:** shall mean the administrator of this Ordinance as provided in the Intergovernmental Agreement.

**ADVISORY COMMITTEE** shall mean the Boise County/Garden Valley Fire Protection District Development Impact Fee Advisory Standing Committee formed and staffed by the District pursuant to I.C. § 67-8205 to prepare and recommend the Capital Improvements Plan and any amendments, revisions, or updates of the same as provided in Chapter 3 of this Ordinance.

**APPROPRIATE** shall mean to legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Garden Valley Commissioners.

**BUILDING PERMIT** shall mean the County permit required for foundations, new construction, and additions.

**CAPITAL IMPROVEMENTS** shall mean improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of District Capital Facilities.

**CAPITAL IMPROVEMENTS ELEMENT** shall mean a component of the Capital Improvements Plan identified in the District's CIP adopted by the Garden Valley Commissioners and the County Commissioners pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which meets the requirements of the Capital Improvements Plan required by the Act.

**CAPITAL IMPROVEMENTS PLAN** shall mean the Garden Valley Fire Protection District Impact Fees Study and Capital Improvements Plan, recommended by the Advisory Committee, and adopted by the Garden Valley Commissioners and the County Commissioners pursuant to the Act that identifies District Capital Facilities for which District Impact Fees may be used as a funding source.

**COUNTY** shall mean Boise County.

**COUNTY COMMISSIONERS** shall mean the Boise County Board of Commissioners.

**DEVELOPER** shall mean any person or legal entity undertaking Development including a Development that seeks a subdivision of property pursuant to I.C. §§ 50-1301 through 50-1334, as amended.

**DEVELOPMENT** shall mean any construction or installation of a building or structure, any change in use of a building or structure, or any change in the use, character, or appearance of land, which creates additional demand and need for Public Facilities or the annexation into the County and/or subdivision of property.

**DEVELOPMENT APPROVAL** shall mean any written duly authorized document from the County which authorizes the commencement of a Development.

**DEVELOPMENT IMPACT FEE CAPITAL PROJECTS TRUST FUND (the "TRUST FUND")** shall mean the District's *Boise County/Garden Valley Fire Protection District Development Impact Fee Capital Projects Trust Fund* account established by action of the Garden Valley Commissioners.

**DEVELOPMENT REQUIREMENT** shall mean a requirement attached to a developmental approval or other County governmental action approving or authorizing a particular Development Project including, but not limited to, a rezoning, which compels the payment, dedication, or contribution of goods, services, land, or money as condition of approval.

**DISTRICT** shall mean the Garden Valley Fire Protection District, a fire District organized and existing by virtue of the Fire Protection District Law, Chapter 14 of Title 31, Idaho Code.

**DISTRICT CAPITAL FACILITIES** shall mean District facilities, stations, apparatus, vehicles, and equipment which are identified in the Capital Improvements Plan, and specifically includes those related costs including System Improvements Costs, but not including maintenance, operations, or improvements that do not expand their capacity.

**DISTRICT IMPACT FEES** shall mean a payment of money imposed as a condition of a Development to pay for a Proportionate Share of the District's costs of System Improvements needed to serve the Development. The term does not include the following:

- A charge or fee to pay the administrative plan review or inspection cost associated with permits required for Development; or
- Connection or hookup charges; or
- Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the Development; or
- Amounts collected from a Developer in a transaction in which the District has incurred expenses in constructing Capital Improvements for the Development if the owner or Developer has agreed to be financially responsible for the construction or installation of those Capital Improvements, unless a written agreement is made, pursuant to I.C. § 67-8209(3) as amended, for credit or reimbursement.

**EMS** shall mean the emergency medical facilities for preservation of life services provided by the District.

**EXTRAORDINARY COSTS** shall mean those costs incurred as result of an Extraordinary Impact.

**EXTRAORDINARY IMPACT** shall mean an impact which is reasonably determined by the Administrator to: (i) result in the need for District System Improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the Project or the sum agreed to be paid pursuant to a development agreement as allowed by I.C. § 67-8214(2), as amended; or (ii) result in the need for District System Improvements which are not identified in the Capital Improvements Plan.

**FEE PAYER** shall mean the person who pays or is required to pay a District Impact Fees. A Fee Payer may include a Developer.

**GARDEN VALLEY COMMISSIONERS** shall mean the Board of Commissioners of the Garden Valley Fire Protection District, which is its governing board.