

Exhibit 1

Figure 25A: Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
Population	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	43,697	45,183	46,719	48,307	49,950	51,648	53,404	55,220	57,097	59,038
% Population Increase		3.544	3.4227	3.306	3.2035	6.3139	5.9389	5.6088	5.3082	5.0407	2.89	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
Single Family Homes	10,981	11,370	11,759	12,148	12,537	13,329	14,120	14,912	15,704	16,496	16,972	17,549	18,146	18,763	19,401	20,061	20,743	21,448	22,177	22,931	23,711
Multi-family Units	2,060	2,133	2,206	2,279	2,352	2,500	2,649	2,798	2,946	3,095	3,184	3,292	3,404	3,520	3,640	3,763	3,891	4,024	4,160	4,302	4,448
Retail (1000 sq. ft.)	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	1,355	1,398	1,443	1,489	1,537	1,586	1,637	1,689	1,743	1,799
Office (1000 sq. ft.)	183	189	195	202	209	216	224	232	240	248	256	264	273	281	290	300	309	319	329	340	351
Industrial (1000 sq. ft.)	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	2,043	2,109	2,176	2,246	2,318	2,392	2,468	2,547	2,629	2,713
Institutional (1000 sq. ft.)	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	1,282	1,323	1,365	1,409	1,454	1,500	1,548	1,598	1,649	1,702
Non-Resi Total sq. ft.	3,446	3,560	3,679	3,802	3,930	4,063	4,204	4,351	4,503	4,644	4,791	4,944	5,103	5,266	5,434	5,608	5,788	5,973	6,164	6,361	6,565
% sq. ft. Increase		3.3082	3.3427	3.3433	3.3666	3.3842	3.4703	3.4967	3.4934	3.1312	3.1654	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2

Figure 26A Current Foreseeable Schedule of Improvements for Sheriff Capital Improvements

Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
Sheriff Patrol Facilities/Equipment																							
Headquarters	\$430,000	100%	\$430,000								\$86,000	\$150,500	\$193,500										
Pine Substation	\$1,000,000	25%	\$250,000						\$50,000	\$87,500	\$112,500												
Mayfield Substation	\$490,000	100%	\$490,000												\$98,000	\$171,500	\$220,500						
Glenns Ferry Substation	\$1,000,000	40%	\$400,000										\$80,000	\$140,000	\$180,000								
Prairie Substation	\$400,000	40%	\$160,000														\$32,000	\$56,000	\$72,000				
Sheriff Total Equipment	\$479,516	N/A	\$445,766																				
DIF Study			\$10,000																				
Total Capital for Growth	\$3,799,516		\$2,185,766																				
Impact Fees Balance			\$34,595																				
Needed Capital Outlay									\$50,000	\$87,500	\$198,500	\$150,500	\$273,500	\$140,000	\$278,000	\$171,500	\$252,500	\$56,000	\$72,000				

Figure 27A Current Foreseeable Schedule of Improvements for Jail Capital Improvements

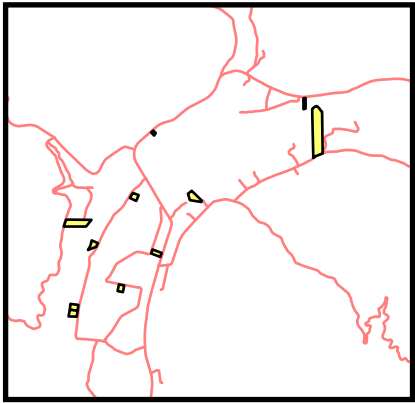
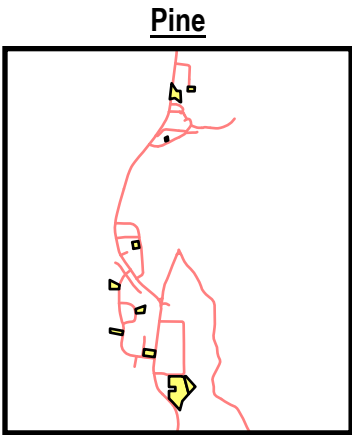
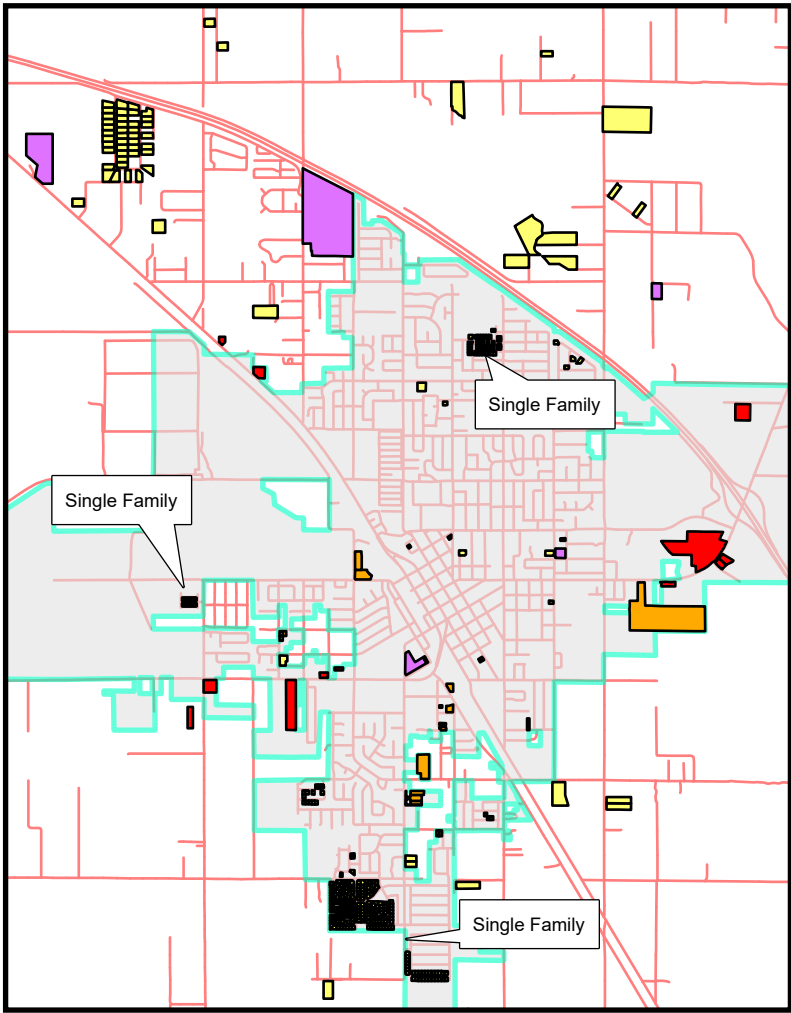
Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
Sheriff Jail Facilities/Vehicles/Equipment																							
Jail Expansion - Growth	\$8,727,333	90%	\$7,854,600							\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288									
Jail Expansion - Mayfield	\$5,454,583	100%	\$5,454,583												\$272,729.15	\$818,187.45	\$1,363,645.75	\$1,472,737.41	\$1,527,283.24				
Sheriff-Jail Equipment	\$29,900	100%	\$29,900																				
DIF Study			\$10,000																				
Total Capital for Growth	\$14,211,816		\$13,349,083																				
Impact Fees Balance			\$203,633																				
Needed Capital Outlay										\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288	\$272,729	\$818,187	\$1,363,646	\$1,472,737	\$1,527,283				

Figure 28A Current Foreseeable Schedule of Improvements for EMS Capital Improvements

Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
EMS Facilities/Vehicles/Equipment																							
Mountain Home West	\$720,000	100%	\$720,000								\$144,000	\$252,000	\$324,000										
Glenns Ferry Station	\$630,000	100%	\$630,000										\$126,000	\$220,500	\$283,500								
Pine Station	\$630,000	100%	\$630,000						\$126,000	\$220,500	\$283,500												
Mayfield Station	\$720,000	100%	\$720,000												\$144,000	\$252,000	\$324,000						
Mayfield Quick Response	\$250,000	100%	\$250,000																				
Total Equipment	\$449,400	100%	\$449,400																				
DIF Study			\$10,000																				
Total Capital for Growth	\$3,399,400		\$3,409,400																				
Impact Fee Balance			\$60,385																				
Needed Capital Outlay									\$126,000	\$220,500	\$427,500	\$252,000	\$450,000	\$220,500	\$427,500	\$252,000	\$324,000						

2021-2025 New Builds

Exhibit 2



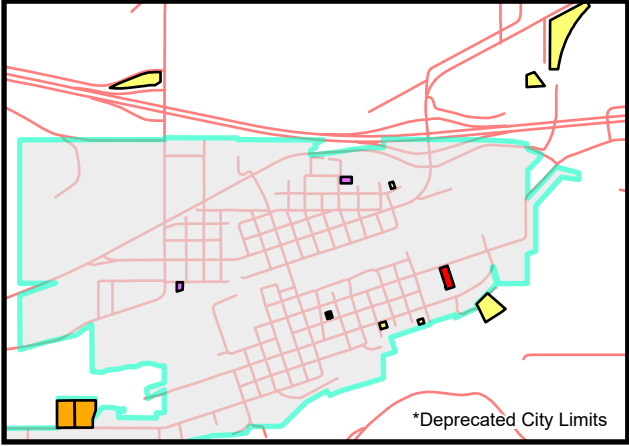
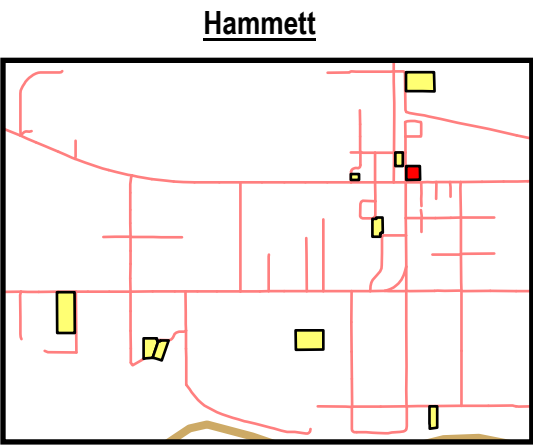
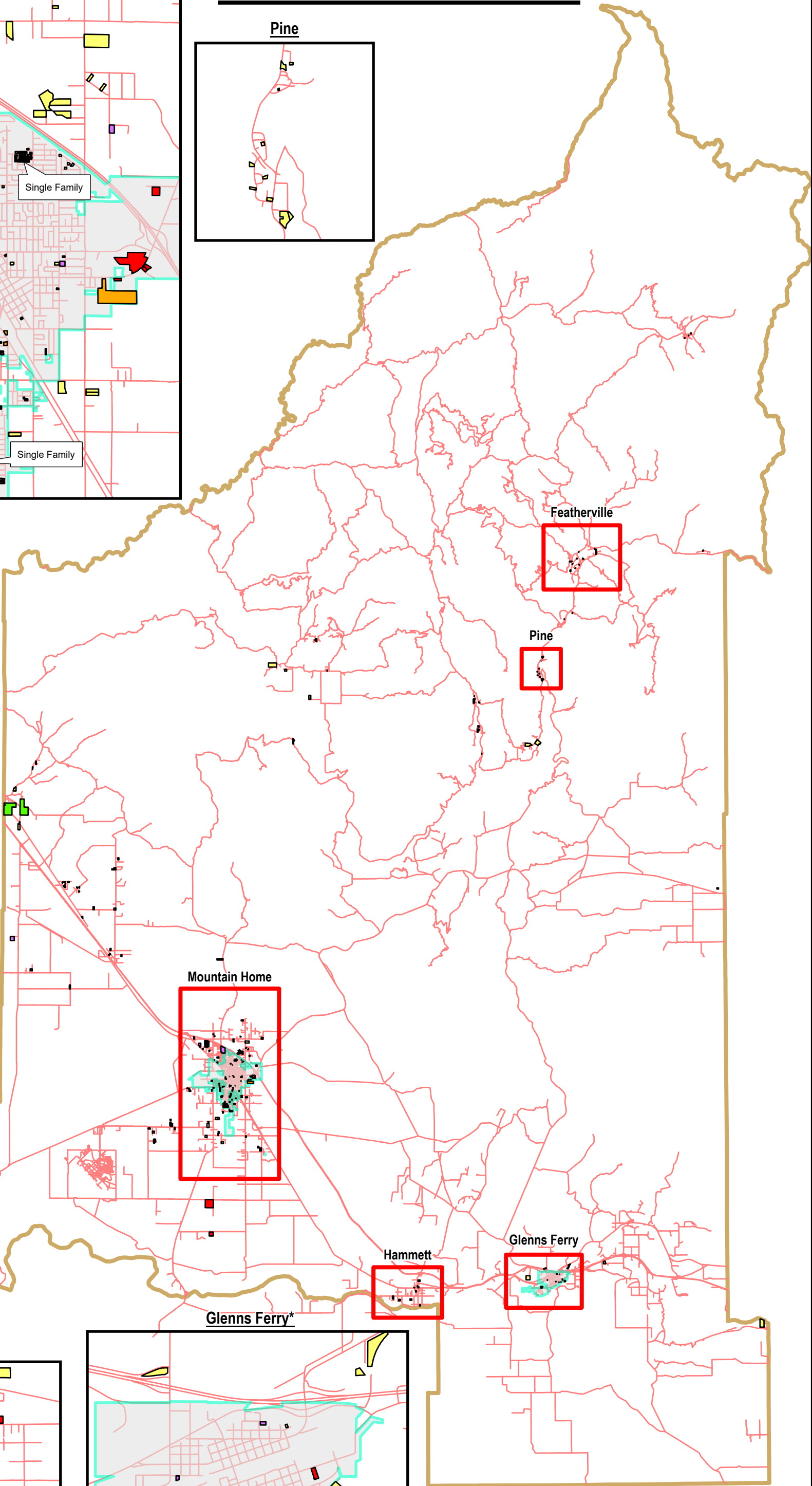
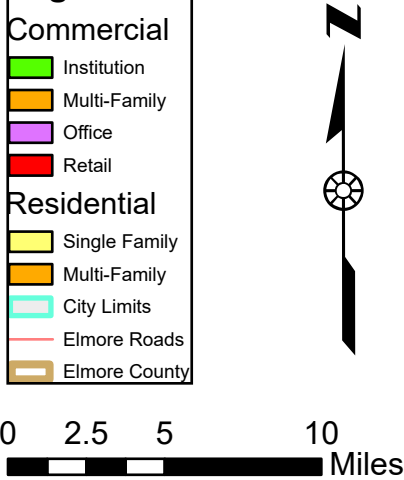
Legend

Commercial

- Institution
- Multi-Family
- Office
- Retail

Residential

- Single Family
- Multi-Family
- City Limits
- Elmore Roads
- Elmore County



Multi-Family Units that are 3 or more are classified as Commercial in the Assessor's Office, so Apartments, Mobile Home/RV Parks are categorized under the Commercial label. Thus, total unit numbers for these parcels may vary.

Exhibit 3a

Chapter 1 – ELMORE COUNTY

- 12-1-1 : Short Title, Applicability, Exemptions, and Purpose
- 12-1-2: Definitions
- 12-1-3 : Establishment of Service Areas; Imposition of Impact Fee; Fee Schedule; Exemptions
- 12-1-4 : Collection of Impact Fees; Enforcement
- 12-1-5: Certification
- 12-1-6 : Individual Assessment
- 12-1-7 : Developer Credits and Reimbursement
- 12-1-8 : Methodology for the Calculation of Impact Fees
- 12-1-9: Fee Payer Refunds
- 12-1-10: Establishment of Capital Projects Fund; Fund Accounts
- 12-1-11: Expenditure of Impact Fees
- 12-1-12: Appeals, Protest, and Mediation
- 12-1-13: Periodic Reviews; Annual Budget
- 12-1-14: Audit
- 12-1-15 : Advisory Committee
- 12-1-16 : Miscellaneous Provisions
- 12-1-17: Rules of Construction

Section 12-1-1: SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

- A. Short title: This chapter shall be known and may be cited as the Elmore County Development Impact Fee Ordinance.
- B. Findings: The Board of Elmore County Commissioners finds that:
1. The County is experiencing considerable growth and development.
 2. The new growth and development occurring within Elmore County will place ever-increasing demands on Elmore County ~~the county~~ to provide, improve and expand existing public facilities to serve that new growth and development. The tax revenues generated from that new growth and development often does not generate sufficient funds to provide the necessary improvements and expansion of the public facilities to protect the public health, safety, and welfare. Those users that create the increased demand should bear their proportionate share of the cost of public facilities needed to serve the new growth and development.
- C. Authority: This title is enacted pursuant to Elmore C ~~the c~~ounty's general police powers, its authority to enact ordinances, and its authority as provided by Title 67 Chapter 82 and other applicable laws of the State of Idaho to impose and collect development impact fees for the purpose of new growth and development to pay their proportionate share of the cost of public facilities.
- D. Applicability: This chapter shall apply to the development of property located within the boundaries of Elmore County.
- E. Purpose: The intent of this chapter is to ensure that new residential and non-residential 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 actually used for system improvements.

12-1-2 : DEFINITIONS: As used in this chapter, 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:

- A. ACCOUNT: The interest-bearing account within the Impact Fee Capital Projects Fund as established in this chapter.
- B. ~~ADVISORY COMMITTEE: The County's Development Impact Fee Advisory Committee ("Advisory Committee") formed and staffed by the County pursuant to Idaho Code § 67-8205 to prepare and recommend the Capital Improvements Plan and any amendments, revisions, or updates of the same.~~
- C. APPROPRIATE: To legally obligate by contract or otherwise commit to the

expenditure of funds by appropriation or other official act of the Board of Commissioners.

- D. BUILDING PERMIT: The permit required for foundations, new construction, and additions pursuant to Chapter 1, Title 9, Elmore County Code.
- E. CAPITAL FACILITIES: Land, buildings, roadway, intersection and bridge improvements, apparatus, vehicles, and equipment as identified in the County's Capital Improvements Plan as adopted by the County, and specifically including those related costs including system improvement costs, but not including maintenance, operations, or improvements that do not expand their capacity.
- F. CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of the county's public facilities.
- G. CAPITAL IMPROVEMENTS PLAN: The impact fee study and capital improvements plan adopted by Elmore C~~the c~~ounty that identifies the capital facilities for which Elmore C~~the c~~ounty's impact fees may be used as a funding source as found in the Comprehensive Plan appendix.
- H. CAPITAL PROJECTS FUND: The County's Development Impact Fee Capital Projects Fund established by action of the County Board of Commissioners pursuant to section 11 of this chapter and Idaho Code § 67-8210(1).
- I. COUNTY: Elmore County, Idaho.
- J. COUNTY BOARD OF COMMISSIONERS: The Board of Commissioners of Elmore County.
- K. DEVELOPER: Any person or legal entity undertaking development and/or the subdivision of property pursuant to Idaho and Elmore County Code.
- L. DEVELOPMENT: Any construction or installation of a building or structure, or 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 and/or subdivision of property that would permit any change in the use, character or appearance of land.
- M. DEVELOPMENT APPROVAL: Any written duly authorized document from the county which authorizes the commencement of a development.
- N. DEVELOPMENT REQUIREMENT: 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 requirement compels the payment, dedication or contribution of goods, services, land, or money as condition of approval.
- O. DWELLING UNIT: Any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking and sanitation.

P. DWELLING UNIT, MULTI- FAMILY: A building or portion thereof designed for or used by two (2) or more families or housekeeping units.

Q. DWELLING UNIT, SINGLE- FAMILY: A building designed for or used exclusively for residential purposes by one family or housekeeping unit.

R. EXTRAORDINARY IMPACT: Means an impact that is reasonably determined by the governmental entity to:

1. Result in the need for 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 section 67-8214(2) Idaho Code; or

4-2. Result in the need for system improvements that are not identified in the capital improvements plan.

Q.S. FEE PAYER: The person who pays or is required to pay the county's impact fee. A fee payer may include a Developer.

R.T. IMPACT FEE: A payment of money imposed as condition of development approval to pay for a proportionate share of the costs of system improvements needed to serve the development. The term does not include the following:

1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for development;
2. Connection or hookup charges;
3. Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
4. Amounts collected from a developer in a transaction in which the county 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 Idaho Code § 67-8209(3) as it may be amended, for credit or reimbursement.

S.U. JOINT ADVISORY COMMITTEE: The County and both participating Fire and Ambulance Districts' -Joint Development Impact Fee Advisory Committee formed and staffed by the County pursuant to Idaho Code § 67-8205 to recommend capital improvement plans and any amendments, revisions, or updates of the same.

T.V. LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty ten (240) year period.

U.W. LEVEL OF SERVICE: A measure of the relationship between service capacity and service demand for public facilities.

V.X. MANUFACTURED/ MOBILE HOME: A structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in

one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained in such structure, except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. §§ 5401 et seq.

~~W.Y.~~ MODULAR BUILDING: Any building or building component other than a manufactured/mobile home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

~~X.Z.~~ PRESENT VALUE: The total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

~~Y.AA.~~ PROJECT: A particular development on an identified parcel of land.

~~Z.BB.~~ PROJECT IMPROVEMENTS: In contrast to system improvements, shall mean site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

~~AA.CC.~~ PROPORTIONATE SHARE: Shall mean that portion of system improvement costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

~~BB.DD.~~ PUBLIC FACILITIES: Land, buildings and equipment used for roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local component of state or federal highways; parks, open space and recreation areas, including all related capital improvements; and public safety facilities, including law enforcement which have a useful life of ten (10) years or more.

~~CC.EE.~~ RECREATIONAL VEHICLE: A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

~~DD.FF.~~ SERVICE AREA: Land within the boundaries of Elmore County as established pursuant Chapter 14, Title 31, Idaho Code, in which specific public facilities provide service to development on the basis of sound planning or engineering principles or both as identified in the county's capital improvements plan.

~~EE.GG.~~ SERVICE UNIT: A standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. As specifically used in this title, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential development.

~~FF.HH.~~ SYSTEM IMPROVEMENTS: In contrast to project improvements, shall mean capital improvements to public facilities which are designed to provide service to a service area.

~~GG.~~ SYSTEM IMPROVEMENT COSTS: Costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering, and other costs, and also including, without limitation, the type of

| costs described in Idaho Code § 50-1702(h), as it may be amended, to

provide additional public facilities needed to service new growth and development. For clarification, system improvement costs do not include:

1. Construction, acquisition, or expansion of public facilities other than capital improvements identified in the capital improvements plan;
2. Improvements, repair, operation, or maintenance of existing or new capital;
3. Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the county unless such costs are attributable to development of the capital improvements plan, as provided in Idaho Code § 67-8208, as it may be amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the county to finance capital improvements identified in the capital improvements plan.

12-1-3 : **ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:**

A. Establishment of Service Areas: There is hereby established a service area which service area includes all land in Elmore County.

B. Imposition of Impact Fees: Impact fees for Elmore County ~~the county~~ are hereby imposed on all new development located within Elmore County.

C. Fee Schedule: Impact fees shall be calculated in accordance with the fee schedule set forth below providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the County's Capital Improvements Plan as adopted by the County pursuant to Idaho Code § 67-8208, as it may be amended.

Development Type	Sheriff*	Jail**	Impact Fee
Residential (per housing unit)			
Single family	\$275	\$1,664	\$2,365
Multifamily	\$207	\$1,252	\$1,779
Nonresidential (per 1,000 square feet)			
Retail	\$525	\$3,254	\$4,600
Office	\$202	\$1,254	\$1,772
Industrial	\$91	\$563	\$796
Institutional	\$201	\$1,246	\$1,761

*Sheriff fees will not be applied to, or collected for, any portion of a development located within the city limits of the City of Mountain Home.

~~** Jail fees will be applied on the following schedule: a 20% reduction will be applied in the first calendar year after commencement of fee payments, and a 10% reduction will be applied in the second calendar year of fee payments. Commencing in the third calendar year of fee payments, the full amount of jail fees will be applied and will be applied every year thereafter.~~

D. Developer's Election: A developer shall have the right to elect to construct make improvements as outlined in the Capital Improvement Plans as per the project's proportionate share of the system improvements in lieu of or paying a project's proportionate share of system improvements costs by full and complete payment of impact fees s according to the fee schedule as full and complete payment of the development project's proportionate share of system improvements costs, except as provided in Idaho Code § 67-8214(3), as it may be amended.

E. Procedures: Upon submittal of complete building permit plans or manufactured home installation permit, the County shall calculate the impact fee for the development within thirty (30) days of submittal or with issuance of building permit whichever occurs first.

F. Exemptions: The provisions of this chapter shall not apply to the following:

1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
2. Remodeling or repairing a structure which does not increase the number of service units;
3. Replacing a residential unit, including a manufactured/mobile home, with another residential unit on the same lot; provided that, the number of service units does not increase;
4. Placing a temporary construction trailer, office or an RV used as living quarters per Elmore County Code on a lot;
5. Constructing an addition on a residential structure which does not increase the number of service units;
6. Adding uses that are typically accessory to residential uses, such as tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements; or
7. The installation of a modular building, manufactured/mobile home or recreational vehicle if the fee payer can demonstrate by documentation such as utility bills and tax records that either a modular building,

manufactured/mobile home or recreational vehicle was legally in place on the lot or space prior to the effective date of this chapter; or an impact fee has

been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.

8. Construction that would otherwise be subject to payment of the development impact fee pursuant to this chapter if undertaken by a taxing district, as defined in section 63-201, Idaho Code, or by an authorized public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities.

G. Exemption Claim Process: A Fee Payer shall claim an exempt development activity upon application of a building permit or manufactured/mobile home installation permit, or if no building permit or manufactured/mobile home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the Fee Payer. Claims for exemption shall be determined by the County within fifteen (15) days of receipt of the claim for exemption.

12-1-4 : COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Collection of Impact Fees: The impact fee shall be paid to the County at the following times:

1. If a Building Permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
2. If no Building Permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
3. At such other time as the Fee Payer or developer and the County have agreed upon in writing with notice to the County.

B. Enforcement: When any impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the County, and such impact fee has not been paid in a timely manner, the County may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the impact fee:

1. Withhold building permits, manufactured home installation permits, or other County development approval related to the development for which the impact fee is due until all impact fees due have been paid, and issue stop work orders, and revoke or suspend a building permit;
2. Withhold utility services from the development for which the impact fee is due until all impact fees due have been paid;
3. Add interest to the impact fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the impact fee was due until paid in full;

4. Impose a penalty of five percent (5%) of the total impact fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the impact fee was due until paid in full; and
5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay an impact fee following the procedures contained in

12-1-5 : CERTIFICATION:

A. A Fee Payer may request a written certification of the impact fee schedule or individual assessment which shall establish the impact fee for that development. Such certification shall establish the impact fee so long as there is no material change to the particular development as identified in the individual assessment application, or the impact fee schedule. A certification may be applied for in the following manner.

B. Requests for certification shall be in writing and made to the County. Within thirty (30) days after receiving such request, the County shall issue a written certification of the amount of the impact fee due for the proposed development. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the system improvement(s) for which the impact fee is intended to be used. The County shall provide the certification to the Fee Payer.

12-1-6 : INDIVIDUAL ASSESSMENT: In lieu of calculating the amount of the impact fee using the impact fee schedules in section 3 of this chapter, an individual assessment of impact fees is permitted when the Fee Payer demonstrates by clear and convincing evidence that the established impact fee is inappropriate.

A. Individual Assessment Process:

1. A Fee Payer may file a written request for an individual assessment of the development by the County with the County prior to the receipt of a building permit or other necessary approvals or entitlements from the County. A request for an individual assessment process shall involve consideration of studies, data, and any other relevant information submitted by the Fee Payer to adjust the amount of the impact fee. If a Fee Payer files a request for the use of an individual assessment, the Fee Payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the Fee Payer's expense. The Fee Payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the County's adopted level of service, than the development impact fees that would otherwise be due pursuant to the fee schedule.

2. Each individual assessment request and supporting documentation submitted by the Fee Payer shall be based on the same level of service standards and unit costs for system improvements used in the County's capital improvements plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.

3. Each individual assessment request delivered to the County may then be accepted, rejected, or accepted with modifications by the County as the basis for calculating the impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule.

4. The county shall submit the assessment to the County Economist and issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the Fee Payer, so as not to unreasonably delay the developer's (or Fee Payer's) subsequent applications to the County for building permits.

5. The decision by the County on an application for an individual assessment shall include an explanation of the calculation of the impact fee, shall specify the system improvement(s) for which the impact fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67-8207.

6. If an individual assessment is accepted or accepted with modifications by the County, the impact fee due under this chapter for such development shall be calculated according to such individual assessment.

12-1-7 : DEVELOPER CREDITS AND REIMBURSEMENT:

A. When a developer or their predecessor in title or interest has constructed system improvements of the same category as a capital improvements element, or contributed or dedicated land or money towards the completion of system improvements of the same category as the capital improvements element, and the county has accepted such construction, contribution or dedication, the county shall issue a credit against the impact fees otherwise due for the same capital improvements element in connection with the proposed development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to system improvements was required by the county as a condition of development approval or was offered by the developer and accepted by the county in writing, and regardless of whether the contribution or dedication was contributed by the developer or by a local improvement district controlled by the developer.

B. Credits against an Impact Fee shall not be given for:

1. Project Improvements; or

2. Any construction, contribution or dedication not agreed to in writing by the County prior to commencement of the construction, contribution, or dedication.

C. Credits issued for one capital improvements element may not be used to reduce impact fees due for a different capital improvement. No credits shall be

issued for system improvements contributed or dedicated prior to the effective date of this chapter.

D. Valuation of Credit at Present Value:

1. Land: Credit for qualifying land dedications shall, at the ~~F~~fee ~~P~~payer's option, be valued at the present value of one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the county assessor.
2. Improvements: Credit for qualifying acquisition or construction of system improvements shall be valued by the county at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the ~~F~~fee ~~P~~payer to the ~~C~~ounty. The ~~C~~ounty shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the ~~C~~ounty as a more accurate measure of the value of the offered system improvements to the ~~C~~ounty.

E. Timing for Credits to be Effective:

1. Land: Approved credits for land dedications shall become effective when the land has been conveyed to the ~~C~~ounty in a form acceptable to the county, at no cost to the ~~C~~ounty, and has been accepted by the ~~C~~ounty. Upon request of the ~~F~~fee ~~P~~payer, the ~~C~~ounty shall issue a letter stating the amount of credit available.
2. Improvements: Approved credits for acquisition or construction of system improvements shall generally become effective when:
 - a. All required construction has been completed and has been accepted by the county;
 - b. A suitable maintenance and warranty bond has been received and approved by the county; and
 - c. All design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the county and the State of Idaho. Upon request of the fee payer, the ~~C~~ounty shall issue a letter stating the amount of credit available.

F. Credit Request Process:

1. Request: In order to obtain a credit against an impact fee otherwise due, a ~~F~~fee ~~P~~payer shall submit to the ~~C~~ounty a written offer of request to dedicate to the ~~C~~ounty specific parcels of qualifying land or a written offer to contribute or construct specific system improvements to the capital facilities in accordance with all applicable state or county design and construction standards, and shall specifically request a credit against the

type of impact fee for which the land dedication or system improvements is offered.

2. Review: After receipt of the written offer of request for credit, the County shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing capital facilities by an amount at least equal to the value of the credit. If the County determines that the offered credit satisfies that criteria and will be acceptable to the County Board of Commissioners, then the credit shall be issued. The County shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. Credits Exceeding Fee Amounts Due: If the credit due to a Fee Payer pursuant to subsection C exceeds the impact fee that would otherwise be due from the Fee Payer pursuant to the chapter (whether calculated through the impact fee schedule in section 3 of this chapter or through an individual assessment), the Fee Payer may choose to receive such credit in the form of either:

- a. A credit against future impact fee due for the same system improvements; or
- b. A reimbursement from impact fees paid by future development that impacts the system improvements contributed or dedicated by the Fee Payer.

Unless otherwise stated in an agreement with the Fee Payer, the County shall be under no obligation to use any of the County funds - other than impact fees paid by other development for the same system improvements - to reimburse the Fee Payer for any credit in excess impact fees that are due.

4. Written Agreement Required: If credit or reimbursement is due to the Fee Payer pursuant to this section, the County shall enter into a written agreement with the Fee Payer, negotiated in good faith, prior to the contribution, dedication, or funding of the system improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time, and form of reimbursement, and shall have a term not exceeding ten (10) years.

5. The County's determination on the written offer of request for credit shall be provided to the fee payer.

12-1-8: METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions:

1. Accounting Principles: The calculation of the impact fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service

area other than the ~~E~~fee ~~P~~payer.

2. Levels Of Service: The impact fee shall be calculated on the basis of levels of service for public facilities in the adopted capital improvement plan that are applicable to existing development as well as new growth and development. The construction, improvement, expansion, or enlargement of new or existing public facilities for which the impact fee is imposed must be attributable to the capacity demands generated by the new development.

B. Methodology; Proportionate Methodology: The impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with Idaho Code § 67-8207, as it may be amended. Impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the impact fee shall be calculated using the methodology contained in the adopted capital improvements plan.

C. Proportionate Share Determination:

1. The impact fee shall be based on a reasonable and fair formula or method under which the impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the county in the provision of system improvements to serve the new development. The proportionate share is the costs attributable to the new development after the county considers the following:

- a. Any appropriate credit, offset or contribution of money, dedication of land or construction of system improvements;
- b. Payments reasonably anticipated to be made by or as a result of a new Development in the form of user fees and debt service payments;
- c. That portion of general tax or other revenues allocated by the county to system improvements; and
- d. All other available sources of funding such system improvements.

2. In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the county and accounted for in the calculation of the impact fee:

- a. The costs of existing system improvements within the service area;
- b. The means by which existing system improvements have been financed;
- c. The extent to which the new development will contribute to system improvements costs through taxation, assessments, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner

contributions;

d. The extent to which the new development is required to contribute to the cost of existing system improvements in the future;

e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area;

f. Extraordinary costs, if any, incurred in serving the new development;

g. The time and price differential inherent in a fair comparison of fees paid at different times; and

h. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

12-1-9: EXTRAORDINARY IMPACTS

Determination of Extraordinary Impacts are made as follows:

A. In the event the County makes an initial determination that Development may impose Extraordinary Impact, the County shall provide the Development application to the County Board of Commissioners along with the County's initial determination. The County Board of Commissioners shall then review and determine whether the Development application will impose Extraordinary Impact.

A.B. If the County Board of Commissioners determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the County will notify the Fee Payer of such impact fee determination within thirty (30) days after receipt from the County of the Development application and the County's initial determination. Such notice shall include a statement that the potential impacts of such Development on System Improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the Fee Payer's expense will be required

C. Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to:

1. an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on Capital Facilities from the proposed Development or activity.

D. Within thirty (30) days following the designation of a Development with Extraordinary Impact, the County shall meet with the Fee Payer to discuss whether the Fee Payer wants to:

1. pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; or

2. modify the proposal to avoid generating Extraordinary Impact; or

3. withdraw the application for certification, of Building Permit or Development.

E. If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's Proportionate Share of System Improvements Costs, then the County and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement unless the Fee Payer agrees to a longer time.

F Once the study has been completed, the Fee Payer may choose to:

1. pay the Proportionate Share of System Improvements Costs documented by the supplemental study; or

2. modify the proposed Development to reduce such costs; or

3. withdraw the application.

If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the County and the Fee Payer prior to review and consideration of any application for any Development or Building Permit related to the proposed Development.

G.

H. -Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study, nothing in this ordinance shall obligate the County to approve Development that results in an Extraordinary Impact to the County.

I.

~~Notwithstanding any agreement of Extraordinary Impact by the Fee Payer, the Development Impact Fees as outlined herein shall be paid in full and be a part of the Fee Payer's obligation for the proposed Development as outline herein.~~

12-1-10 FEE PAYER REFUNDS:

A. Refund:

1. An impact fee shall be refunded to a ~~F~~fee ~~P~~payer, or successor in interest, or a property owner in the following circumstances:

a. Service is available but never provided;

b. A building permit, or permit for installation of a manufactured

home, is denied or abandoned;

c. The ~~F~~fee ~~P~~payer pays an impact fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the county was entitled to receive;

d. The county has collected an impact fee and the county has failed to appropriate or expend the collected fees pursuant to section 2 below; or

e. Failure of the county to commence construction or encumber the funds in the Capital Projects Fund.

1. Any impact fee paid shall be refunded if the county has failed to commence construction of system improvements in accordance with this chapter, or to appropriate funds for such construction, within eight (8) years after the date on which such fee was collected by the county. Any refund due shall be paid to the owner of record of the parcel for which the county's

impact fee was paid. The county may hold impact fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the county identifies in writing:

- a. A reasonable cause why the fees should be held longer than eight (8) years; and
- b. An anticipated date by which the fees will be expended.

If the county complies with the previous sentence, then any impact fees so identified shall be refunded to the ~~F~~fee ~~P~~payer if the county has failed to commence construction of system improvements in accordance with the written notice, or to appropriate funds for such construction on or before the date identified in such writing.

2. After an impact fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the county, no refund of any part of such fee shall be made if the project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the project or the number of units in the project.

3. Each refund shall include a refund of interest at one-half the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

B. Process: The ~~C~~eounty shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the ~~F~~fee ~~P~~payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the county shall send the refund within ninety (90) days after the county determines that a refund is due.

12-1-11 : ESTABLISHMENT OF CAPITAL PROJECTS FUND; FUND ACCOUNTS:

A. Capital Projects Funds Established: The capital projects fund will be maintained by the county for the purpose of ensuring that all impact fees collected, pursuant to this chapter, are used to address impacts reasonably attributable to new development for which the impact fees are paid. The capital projects fund shall have its own interest-bearing account. The interest earned on the account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as it may be amended, but shall be considered funds of the capital projects fund and shall be subject to the same restrictions on uses of funds as the impact fees on which the interest is generated.

B. Deposit of Impact Fees: All monies paid by a ~~F~~fee ~~P~~payer, pursuant to this chapter, shall be identified as impact fees and upon receipt by the ~~C~~eounty shall be promptly deposited in the capital projects fund account.

1. Monies in the capital projects fund account shall be spent in the order collected, on a first- in/first-out basis.

2. The county shall maintain and keep accurate financial records for the account which records shall:

- a. Show the source and disbursement of all revenues;
- b. Account for all monies received;
- c. Ensure that the disbursement of funds from the account shall be used solely and exclusively for the provisions of projects specified in the capital improvements plan; and
- d. Provide an annual accounting for the impact fee capital projects fund account showing the source and amount of all funds collected and the projects that were funded, which annual accounting shall be provided to the county as part of the annual audit process of this chapter.

12-1-12 : EXPENDITURE OF IMPACT FEES:

A. Expenditures: Expenditures of impact fees collected and deposited in the capital projects fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the capital improvements plan.

B. Capital Improvements Plan Reimbursement; Surcharge: A portion of each impact fee collected may be designated as a surcharge for reimbursement for the cost of preparing the capital improvements plan in accordance with Idaho Code § 67- 8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the capital improvements plan.

12-1-13 : APPEALS, PROTEST AND MEDIATION:

A. Appeals: Any Fee Ppayer that is or may be obligated to pay an impact fee, individual assessment or an extraordinary impact, or that claims a right to receive a refund, reimbursement, exemption or credit under this chapter, and who is dissatisfied with a decision made either by the County in applying this chapter, may appeal such decision. The Fee Ppayer shall have the burden on appeal of proving by clear and convincing evidence that the decision was in error.

B. Appeal Process: Appeals of denials-decisions related to of impact fee schedule assessments, refunds, reimbursements, exemptions, credits, individual assessments, or extraordinary impacts and an exemption from impact fees under section 3 of this chapter.

1. A F-fee Ppayer shall file a written notice of the appeal with the County Land Use and Building Department within thirty (30) days after the date of a decision or the date on which the Fee Payer submitted a payment of the impact fees under protest, whichever is later. denial of an exemption. Such notice of appeal shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the Fee Ppayer believes support the claim.

2. The Land Use and Building Department shall schedule a hearing in front of the County Board of Commissioners within thirty (30) days of receiving the appeal. The Fee Ppayer or its representative shall have a right to be

present and to present evidence in support of the appeal. The County personnel who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the County's Board of Commissioners in considering the appeal shall be whether:

- The decision or interpretation made by the County; or
- The alternative decision or interpretation offered by the Fee Payer, more accurately reflects the intent of this chapter that new development in the Service Area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied.

2.3. The County Board of Commissioners shall consider the decision on appeal ~~denying the exemption~~ and also consider any additional evidence that may be offered by the ~~Fee~~fee ~~P~~payer and ~~C~~county staff. The County Board of Commissioners may affirm, reverse, or modify in whole or in part the decision appealed ~~from~~ and issue a written decision within thirty (30) days.

3.4. A final decision of the County Board of Commissioners may be judicially reviewed pursuant to Idaho Code § 31- 1506.

~~C. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.~~

~~1. The fee payer shall file a written notice of the appeal with the county within thirty (30) days after the date of the county's decision, or the date on which the fee payer submitted a payment of the impact fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.~~

~~2. The County Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer or its representative shall have a right to be present and to present evidence in support of the appeal. The county personnel who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the County's Board of Commissioners in considering the appeal shall be whether: The decision or interpretation made by the county; or The alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the service area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied.~~

~~The County Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.~~

D.C. Payment Under Protest: A ~~F~~fee ~~P~~payer may pay an impact fee under protest in order not to delay in the issuance of a building permit by the county. A fee payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

E.D. Mediation:

1. Any ~~F~~fee ~~P~~payer that has a disagreement with a decision made by the county regarding an impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary

agreement with the county as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both parties to the mediation.

2. Mediation may take place at any time following the filing of a timely appeal, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.

3. Participation in mediation does not preclude the ~~F~~fee ~~P~~payer from pursuing other remedies provided for in this section.

4. If mediation is requested, any related mediation costs shall be shared equally by the parties to the mediation, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.

5. In the event that mediation does not resolve the issues, the ~~F~~fee ~~P~~payer retains all rights of appeal as set forth in this section.

12-1-14 : PERIODIC REVIEWS; ANNUAL BUDGET:

A. Review and Modification of Capital Improvements Plan: Unless the County Board of Commissioners deems some other period is appropriate, the County shall, at least once every five (5) years, commencing from the date of the original adoption of the capital improvements plan, review the development potential and update the capital improvements plan in accordance with the procedures set forth in Idaho Code § 67-8206, as it may be amended. Each update shall be prepared by the ~~C~~eounty in consultation with the Advisory Committee.

B. Annual budget: The ~~C~~eounty shall annually adopt a capital budget.

12-1-15 : AUDIT: As part of its annual audit process, the ~~C~~eounty shall prepare an annual report:

A. Describing the amount of all impact fees collected, appropriated, or spent during the preceding year; 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 year.

12-1-16 : JOINT ADVISORY COMMITTEE:

A. Establishment and Purpose: Pursuant to Idaho Code § 67-8205, there is hereby established Joint Development Impact Fee Advisory Committee (Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67- 8205(3), as it may be amended.

B. Membership: The Joint Advisory Committee shall be composed of not fewer than

five (5) members, all of whom must reside within the County. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be in the business of development, building or real estate. There must be Joint Development Impact Fee Advisory Committee members that reside within the boundaries of the service areas of the Fire and Ambulance Districts.

C. Meetings: Meetings may be called by the Joint Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Joint Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the Joint Advisory Committee subject to the approval of the County, and elect such officers as deemed necessary.

D. Continuation of existing Committees: Each development impact fee advisory committee established as part of the preparation of the respective capital improvements plans shall become the Joint Development Impact Fee Advisory Committee and shall continue in existence.

12-1-17 : MISCELLANEOUS PROVISIONS:

A. Nothing in this chapter shall prevent the County from requiring a developer to construct reasonable project improvements, as are required by the fire codes and other rules that are adopted by the state fire marshal, in conjunction with a development.

B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho Transportation Department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvements costs incurred by a developer including inter-project transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project.

C. Nothing in this chapter shall obligate the County to approve development which results in an extraordinary impact.

D. Nothing in this chapter shall obligate the County to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this chapter.

E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the County in regulating the orderly development of real property within its boundaries

F. Nothing in this chapter shall work to limit the use by the County of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho Code for local improvement district or general obligation bond issues.

G. The County shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the annual

budget process, lobbying efforts, tax increment financing, and implementation of user fees, administrative and regulatory fees, and other forms of revenue.

H. Notwithstanding any other provision of this chapter, that portion of a project for which a complete application for a building permit has been received by the ~~C~~ounty, prior to the effective date of this chapter, shall not be subject to the impact fee imposed by this chapter. If the resulting building permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new building permit(s) reflects a development density, intensity, development size or number of service units more than ten percent (10%) higher than that reflected in the original building permit, then the impact fee may be charged on the difference in density, intensity, development size or number of service units between the original and the revised or replacement building permit.

I. Any monies, including any accrued interest not assigned to specific system improvements within such capital improvements plan and not expended or refunded pursuant to this chapter shall be retained in the same account until the next fiscal year.

J. If the county discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the county shall:

K. Adjust the impact fee to collect no more than a proportionate share; or

L. Discontinue the collection of any impact fees until the error is corrected by ordinance.

M. If impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a ~~F~~ee ~~P~~ayer shall be refunded by the county within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28- 22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the county within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28- 22-104 from the date on which the fee was paid.

12-1-18 : RULES OF CONSTRUCTION:

All provisions, terms, phrases, and expressions contained in this chapter shall be liberally construed in order that the true intent and meaning of the Act and the Elmore County Board of Commissioners may be fully carried out.

Exhibit 3b

Chapter 2 – KING HILL RURAL FIRE PROTECTION DISTRICT

Sections:

- 12-2-1: Short Title, Applicability, Exemptions, and Purpose
- 12-2-2: Definitions
- 12-2-3: Establishment of Service Areas; Imposition of Impact Fee; Fee Schedule; Exemptions
- 12-2-4: Collection of Impact Fees; Enforcement
- 12-2-5: Certification
- 12-2-6 : Individual Assessment
- 12-2-7 : Developer Credits and Reimbursement
- 12-2-8 : Methodology for the Calculation of Impact Fees
- 12-2-9: Fee Payer Refunds
- 12-2-10: Establishment of Capital Projects Fund; Fund Accounts
- 12-2-11: Expenditure of Impact Fees
- 12-2-12: Appeals, Protest and Mediation
- 12-2-13: Periodic Reviews; Annual Budget
- 12-2-14: Audit
- 12-2-15: Advisory Committee
- 12-2-16: Miscellaneous Provisions
- 12-2-17: Rules of Construction

12-2-1 : SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

A. Short title: This chapter shall be known and may be cited as the Elmore County-King Hill Rural Fire Protection District Development Impact Fee Ordinance.

B. Findings: The Board of Elmore County Commissioners finds that:

1. Within unincorporated Elmore County, the County is experiencing considerable growth and development.

2. The new growth and development occurring within unincorporated Elmore County will place ever-increasing demands on any Fire District whose boundaries include land in unincorporated Elmore County to provide, improve and expand existing public safety facilities to serve that new growth and development and the tax revenues generated from that new growth and development often does not generate sufficient funds to provide the necessary improvements and expansion of the fire facilities to protect the public health, safety and welfare. Those users that create the increased demand should bear their proportionate share of the cost of fire facilities needed to serve the new growth and development.

3. Fire Districts organized pursuant to Idaho Code §§ 31-1401 *et seq.* do not have authority to make and adopt ordinances as a method of carrying out their statutory duties.

4. The Idaho Development Impact Fee Act (Act) at Idaho Code §§ 67-8201 *et seq.* requires an entity to adopt an ordinance in order to impose and collect development impact fees.

5. The Act does provide, pursuant to Idaho Code § 67-8204A, in circumstances where the county and the Fire District are both affected by the considerable growth and development as is occurring within the county, that the county and the Fire District may enter into an intergovernmental agreement for the purpose of agreeing to collect and expend development impact fees for system improvements which provides for a new funding mechanism for those system improvements costs incurred by the Fire District to meet the demand and growth occurring within the county and which promotes and accommodates orderly growth and development and protects the public health, safety and general welfare of the people, residential and non-residential establishments within the boundaries of the county.

6. The county has statutory authority to make and adopt ordinances pursuant to Idaho Code § 31-714.

C. Authority: This title is enacted pursuant to the county's general police powers, its authority to enact ordinances, and its authority as provided by the act and other applicable laws of the state of Idaho to impose and collect development impact fees on behalf of the Fire District; and the County's and the Fire District's authority to enter into an intergovernmental agreement as provided for in Idaho Code § 67-8204A when jointly affected by growth and development for the purpose of agreeing to impose, collect and expend development impact fees in order for new growth and

development pay their proportionate share of the cost of public facilities to serve that new growth and development.

D. Applicability: This chapter shall apply to the development of property located within the boundaries of the King Hill Rural Fire Protection District in unincorporated Elmore County.

E. Purpose: The intent of this chapter is to ensure that new residential and non-residential 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 actually used for system improvements in accordance with the act.

12-2-2 : DEFINITIONS: As used in this chapter, 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:

A. APPROPRIATE: To legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Board of Commissioners of any Fire District.

B. BOARD OF COMMISSIONERS: The Board of Commissioners of the Fire District, which is its governing board.

C. BUILDING PERMIT: The permit required for foundations, new construction, and additions pursuant to Chapter 1, Title 9, Elmore County Code.

D. CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of the Fire District's public facilities.

E. CAPITAL IMPROVEMENTS PLAN: The impact fee study and capital improvements plan adopted by the Fire District that identifies the capital facilities for which the Fire District's impact fees may be used as a funding source as found in the Elmore County Comprehensive Plan Appendix.

F. CAPITAL PROJECTS FUND: The Fire District's Development Impact Fee Capital Projects Fund established by action of the Board of Commissioners pursuant to section 11 of this chapter and Idaho Code § 67-8210(1).

G. COUNTY: Elmore County, Idaho.

H. COUNTY BOARD OF COMMISSIONERS: The Board of Commissioners of Elmore County.

I. DEVELOPER: Any person or legal entity undertaking Development and/or the subdivision of property pursuant to Idaho Code §§ 50-1301 through 50-1334, as may be amended

J. DEVELOPMENT: Any construction or installation of a building or structure, or

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 and/or subdivision of property that would permit any change in the use, character or appearance of land.

K. DEVELOPMENT APPROVAL: Any written duly authorized document from the county or city which authorizes the commencement of a development.

L. DEVELOPMENT REQUIREMENT: A requirement attached to a developmental approval or other county/city governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as condition of approval.

M. DWELLING UNIT: Any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking and sanitation.

N. DWELLING UNIT, MULTI- FAMILY: A building or portion thereof designed for or used by two (2) or more families or housekeeping units.

O. DWELLING UNIT, SINGLE- FAMILY: A building designed for or used exclusively for residential purposes by one family or housekeeping unit.

P. EXTRAORDINARY IMPACT: Means an impact that is reasonably determined by the governmental entity to:

1. Result in the need for 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 section 67-8214(2) Idaho Code: or

4-2. Result in the need for system improvements that are not identified in the capital improvements plan.

Q.Q. FEE PAYER: The person who pays or is required to pay the Fire District's impact fee. A fee payer may include a Developer.

P.R. FIRE DISTRICT: King Hill Rural Fire Protection District a District organized and existing by virtue of the Fire District Law, Chapter 14, Title 31, Idaho Code, whose boundaries are within the unincorporated area Elmore County and which has entered into an intergovernmental agreement with the county for the collection and expenditure of development impact fees.

Q.S. FIRE DISTRICT ADMINISTRATOR: The Fire District Administrator of the Fire District, and their designee.

R.T. FIRE DISTRICT CAPITAL FACILITIES: Stations, apparatus, vehicles, and equipment of the Fire District identified in the Fire District's Capital Improvements Plan as adopted by the county, and specifically including those related costs including system improvement costs, but not including maintenance, operations, or improvements that do not expand their capacity.

S.U. IMPACT FEE: A payment of money imposed as condition of development approval to pay for a proportionate share of the costs of system improvements needed to serve the development. The term does not include the following:

1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for development;
2. Connection or hookup charges;
3. Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
4. Amounts collected from a developer in a transaction in which the Fire 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 Idaho Code § 67-8209(3) as it may be amended, for credit or reimbursement.

~~T.V.~~ INTERGOVERNMENTAL AGREEMENT: the Fire District's intergovernmental agreement with the County pursuant to Idaho Code § 67-8204A for the collection and expenditure of Fire District impact fees established pursuant to this chapter.

~~U.W.~~ JOINT ADVISORY COMMITTEE: The County and both participating Fire and Ambulance Districts' Joint Development Impact Fee Advisory Committee formed and staffed by the County pursuant to Idaho Code § 67-8205 to recommend capital improvement plans and any amendments, revisions, or updates of the same.

~~V.X.~~ LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a ~~twentyen~~(240) year period.

~~W.Y.~~ LEVEL OF SERVICE: A measure of the relationship between service capacity and service demand for public facilities.

~~X.Z.~~ MANUFACTURED/ MOBILE HOME: A structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained in such structure, except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. §§ 5401 et seq.

~~Y.AA.~~ MODULAR BUILDING: Any building or building component other than a manufactured/mobile home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

~~Z.BB.~~ PRESENT VALUE: The total current monetary value of past, present or future payments, contributions or dedications of goods, services, materials, construction or money.

~~AA.CC.~~ PROJECT: A particular development on an identified parcel of land.

~~BB.DD.~~ PROJECT IMPROVEMENTS: In contrast to system improvements, shall mean site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

~~CC-EE.~~ PROPORTIONATE SHARE: Shall mean that portion of system improvement costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

~~DD-FF.~~ PUBLIC FACILITIES: Land, buildings and equipment used for roads, streets, and bridges, including rights-of-way, traffic signals, landscaping, and any local component of state or federal highways; parks, open space, and recreation areas, including all related capital improvements; and public safety facilities, including law enforcement which have a useful life of ten (10) years or more.

~~EE-GG.~~ RECREATIONAL VEHICLE: A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

~~FF-HH.~~ SERVICE AREA: Land within the boundaries of the Fire District within Elmore County as established pursuant Chapter 14, Title 31, Idaho Code, in which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in the Fire District's Capital Improvements Plan.

~~GG-II.~~ SERVICE UNIT: A standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. As specifically used in this title, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential development.

II. SYSTEM IMPROVEMENTS: In contrast to project improvements, shall mean capital improvements to public facilities which are designed to provide service to a service area.

JJ. SYSTEM IMPROVEMENT COSTS: Costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering, and other costs, and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), as it may be amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvement costs do not include:

1. Construction, acquisition, or expansion of public facilities other than capital improvements identified in the capital improvements plan;
2. Improvements, repair, operation, or maintenance of existing or new capital;
3. Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the Fire District unless such costs are attributable to development of the capital improvements plan, as provided in Idaho Code § 67-8208, as it may be amended; and
6. Principal payments and interest or other finance charges on bonds or

other indebtedness except financial obligations issued by or on behalf of the Fire District to finance capital improvements identified in the capital improvements plan.

KK. TRUST ACCOUNT: The interest-bearing account within the Fire District's Impact Fee Capital Projects Fund as established in this chapter.

12-2-3 : ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas: There is hereby established a service area which service area includes all land in Elmore County within the boundaries of the Fire District as established pursuant to chapter 14, title 31, Idaho Code.

B. Imposition of Impact Fees: Impact fees for the Fire District are hereby imposed on all new development located within Elmore County within the boundaries of the Fire District.

C. Fee Schedule: Impact fees shall be calculated in accordance with the fee schedule set forth below providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the Fire District's Capital Improvements Plan as adopted by the Fire District pursuant to Idaho Code§ 67-8208, as it may be amended.

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,796
Multifamily	1.64	\$2,104

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$7,152
Office	5.42	\$3,379
Industrial	2.44	\$1,518
Institutional	11.30	\$7,041

~~A. Developer's Election: A developer shall have the right to elect to construct-make improvements as outlined in the Capital Improvement Plans as per the project's proportionate share of the system improvements in lieu of or paying a project's proportionate share of system improvements costs by full and complete payment of impact fees, except as provided in Idaho Code § 67-8214(3), as it may be amended. Developer's Election: A developer shall have the right to elect to pay a project's proportionate share of system improvements costs by payment of impact fee according to the fee schedule as full and complete payment of the development project's proportionate share of system improvements costs, except as provided in Idaho Code § 67-8214(3), as it may be amended.~~

A.

B. Procedures:

Upon submittal of complete building permit plans or manufactured home installation permit, the County shall calculate the impact fee for the development within thirty (30) days of submittal or with issuance of building permit whichever occurs first.

C. Exemptions: The provisions of this chapter shall not apply to the following:

1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
2. Remodeling or repairing a structure which does not increase the number of service units;
3. Replacing a residential unit, including a manufactured/mobile home, with another residential unit on the same lot; provided that, the number of service units does not increase;
4. Placing a temporary construction trailer, office or an RV used as living quarters per Elmore County Code on a lot;
5. Constructing an addition on a residential structure which does not increase the number of service units;
6. Adding uses that are typically accessory to residential uses, such as tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements; or
7. The installation of a modular building, manufactured/mobile home or recreational vehicle if the fee payer can demonstrate by documentation such as utility bills and tax records that either a modular building, manufactured/mobile home or recreational vehicle was legally in place on the lot or space prior to the effective date of this chapter; or an impact fee has been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.

8. Construction that would otherwise be subject to payment of the development impact fee pursuant to this chapter if undertaken by a taxing district, as

defined in section 63-201, Idaho Code, or by an authorized public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities.

D. Exemption Claim Process: A ~~F~~fee ~~P~~payer shall claim an exempt development activity upon application of a building permit or manufactured/mobile home installation permit, or if no building permit or manufactured/mobile home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the ~~F~~fee ~~P~~payer. Claims for exemption shall be determined by the ~~F~~fire ~~D~~istrict within fifteen (15) days of receipt of the claim for exemption.

12-2-4 : COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees: The Fire District impact fee shall be paid to the County at the following times:

1. If a building permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
2. If no building permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
3. At such other time as the Fee Ppayer or developer and the Fire District have agreed upon in writing with notice to the County.

B. Enforcement: When any Fire District impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Ppayer and the Fire District, and such Fire District impact fee has not been paid in a timely manner, the County may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Fire District impact fee:

1. Withhold building permits, manufactured home installation permits, or other county development approval related to the development for which the fire district impact fee is due until all Fire District impact fees due have been paid, and issue stop work orders, and revoke or suspend a building permit;
2. Withhold utility services from the development for which the Fire District impact fee is due until all Fire District impact fees due have been paid;
3. Add interest to the Fire District Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the Fire District impact fee was due until paid in full;
4. Impose a penalty of five percent (5%) of the total Fire District impact fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Fire District impact fee was due until paid in full; and
5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay a Fire District impact fee following the procedures contained in Idaho Code Title 45, Chapter 5.

C. In the event a Fire District impact fee is paid to the Fire Protection District, then the Fire District Administrator shall immediately notify the County of said payment.

D. All Fire District impact fees paid to the County shall be transferred to the Fire District Administrator on a once-a-month basis.

12-2-5 : CERTIFICATION:

A. A Fee Ppayer may request a written certification of the impact fee schedule or individual assessment which shall establish the impact fee for that development.

Such certification shall establish the impact fee so long as there is no material change to the particular development as identified in the individual assessment application, or the impact fee schedule. A certification may be applied for in the following manner.

B. Requests for certification shall be in writing and made to the Fire District Administrator. Within thirty (30) days after receiving such request, the Fire District Administrator shall issue a written certification of the amount of the impact fee due for the proposed development. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the system improvement(s) for which the impact fee is intended to be used. The Fire District Administrator shall provide the certification to the Ffee Ppayer.

12-2-6 : INDIVIDUAL ASSESSMENT: In lieu of calculating the amount of the impact fee using the impact fee schedules in section 3 of this chapter, an individual assessment of impact fees is permitted when the Ffee Ppayer demonstrates by clear and convincing evidence that the established impact fee is inappropriate.

A. Individual Assessment Process: A Ffee Ppayer may file a written request for an individual assessment of the development by the Fire District with the Fire District Administrator prior to the receipt of a building permit or other necessary approvals or entitlements from Elmore County or City of Glenns Ferry. A request for an individual Assessment process shall involve consideration of studies, data, and any other relevant information submitted by the Ffee Ppayer to adjust the amount of the Fire District impact fee. If a Ffee Ppayer files a request for the use of an individual assessment, the Ffee Ppayer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the Ffee Ppayer's expense. The Ffee Ppayer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the Fire District's adopted level of service, than the development impact fees that would otherwise be due pursuant to the fee schedule.

B. Each individual assessment request and supporting documentation submitted by the Ffee Ppayer shall be based on the same level of service standards and unit costs for system improvements used in the Fire District's capital improvements plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.

C. Each individual assessment request delivered to the Fire District Administrator may then be accepted, rejected, or accepted with modifications by the Fire District Administrator as the basis for calculating the Fire District impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule.

D. The Fire District Administrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the Ffee Ppayer, so as not to unreasonably delay the

developer's (Fee Payer's) subsequent applications to the county or city for building permits.

E. The decision by the Fire District Administrator on an application for an individual assessment shall include an explanation of the calculation of the Fire District impact fee, shall specify the system improvement(s) for which the Fire District impact fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67- 8207.

F. If an individual assessment is accepted or accepted with modifications by the Fire District Administrator, the Fire District impact fee due under this chapter for such development shall be calculated according to such individual assessment.

G. The Fire District Administrator shall provide notice of final determination of an individual assessment to the Fee Payer and Elmore County.

12-2-7 : DEVELOPER CREDITS AND REIMBURSEMENT:

A. When a developer or their predecessor in title or interest has constructed system improvements of the same category as a Fire District's capital improvements element, or contributed or dedicated land or money towards the completion of system improvements of the same category as the Fire District's capital improvements element, and the Fire District has accepted such construction, contribution or dedication, the Fire District shall issue a credit against the Fire District's impact fees otherwise due for the same Fire District's capital improvements element in connection with the proposed development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to system improvements was required by the Fire District as a condition of development approval or was offered by the developer and accepted by the Fire District in writing, and regardless of whether the contribution or dedication was contributed by the developer or by a local improvement district controlled by the developer.

B. Credits against a Fire District impact fee shall not be given for:

1. Project Improvements; or
2. Any construction, contribution or dedication not agreed to in writing by the Fire District prior to commencement of the construction, contribution, or dedication.

Credits issued for one Fire District capital improvements element may not be used to reduce Fire District impact fees due for a different capital improvement. No credits shall be issued for system improvements contributed or dedicated prior to the effective date of this chapter.

C. Valuation of Credit at Present Value:

1. Land: Credit for qualifying land dedications shall, at the Fee Payer's option, be valued at the present value of one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the county assessor.

2. Improvements: Credit for qualifying acquisition or construction of System Improvements shall be valued by the Fire District at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the ~~E~~fee ~~P~~payer to the Fire District. The Fire District Administrator shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the Fire District as a more accurate measure of the value of the offered System Improvements to the Fire District.

D. When Credits Become Effective:

1. Land: Approved credits for land dedications shall become effective when the land has been conveyed to the Fire District in a form acceptable to the Fire District, at no cost to the Fire District, and has been accepted by the Fire District. Upon request of the ~~E~~fee ~~P~~payer, the Fire District shall issue a letter stating the amount of credit available.

2. Improvements. Approved credits for acquisition or construction of system improvements shall generally become effective when:

a. All required construction has been completed and has been accepted by the Fire District;

b. A suitable maintenance and warranty bond has been received and approved by the Fire District; and

c. All design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the Fire District and the State of Idaho.

Upon request of the fee payer, the Fire District shall issue a letter stating the amount of credit available.

E. Credit Request Process:

1. Request: In order to obtain a credit against a Fire District impact fee otherwise due, a ~~E~~fee ~~P~~payer shall submit to the Fire District Administrator a written offer of request to dedicate to the Fire District specific parcels of qualifying land or a written offer to contribute or construct specific system Improvements to the Fire District capital facilities in accordance with all applicable state or county design and construction standards, and shall specifically request a credit against the type of Fire District impact fee for which the land dedication or system improvements is offered.

2. Review: After receipt of the written offer of request for credit, the Fire District Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing Fire District capital facilities by an amount at least equal to the value of the credit. If the Fire District Administrator determines that

the offered credit satisfies that criteria and will be acceptable to the Fire District's Board of Commissioners, then the credit shall be issued. The Fire District shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. Credits Exceeding Fee Amounts Due: If the credit due to a Fee Payer pursuant to subsection C exceeds the Fire District impact fee that would otherwise be due from the Fee Payer pursuant to the chapter (whether calculated through the impact fee schedule in section 3 of this chapter or through an individual assessment), the Fee Payer may choose to receive such credit in the form of either:

a. A credit against future Fire District impact fee due for the same system improvements; or

b. A reimbursement from Fire District impact fees paid by future development that impacts the system improvements contributed or dedicated by the Fee Payer.

Unless otherwise stated in an agreement with the Fee Payer, the Fire District shall be under no obligation to use any of the Fire District funds - other than Fire District impact fees paid by other development for the same system improvements - to reimburse the Fee Payer for any credit in excess of Fire District impact fees that are due.

1. Written Agreement Required: If credit or reimbursement is due to the Fee Payer pursuant to this section, the Fire District shall enter into a written agreement with the Fee Payer, negotiated in good faith, prior to the contribution, dedication, or funding of the system improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time, and form of reimbursement, and shall have a term not exceeding ten (10) years.

2. The Fire District Administrator's determination on the written offer of request for credit shall be provided to the fee payer and the county.

12-2-8 : METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions:

1. Accounting Principles: The calculation of the impact fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the Fee Payer.

2. Levels Of Service: The impact fee shall be calculated on the basis of levels of service for public facilities in the adopted capital improvement plan that are applicable to existing development as well as new growth and development. The construction, improvement, expansion, or enlargement of

new or existing public facilities for which the impact fee is imposed must be attributable to the capacity demands generated by the new development.

3. Methodology; Proportionate Methodology: The impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with Idaho Code § 67-8207, as it may be amended. Impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the impact fee shall be calculated using the methodology contained in the adopted capital improvements plan.

B. Proportionate Share Determination:

1. The impact fee shall be based on a reasonable and fair formula or method under which the impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the Fire District in the provision of system improvements to serve the new development. The proportionate share is the costs attributable to the new development after the Fire District considers the following:

- a. Any appropriate credit, offset or contribution of money, dedication of land or construction of system improvements;
- b. Payments reasonably anticipated to be made by or as a result of a new Development in the form of user fees and debt service payments;
- c. That portion of general tax or other revenues allocated by the Fire District to system improvements; and
- d. All other available sources of funding such system improvements.

2. In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the Fire District and accounted for in the calculation of the impact fee:

- a. The costs of existing system improvements within the service area;
- b. The means by which existing system improvements have been financed;
- c. The extent to which the new development will contribute to system improvements costs through taxation, assessments, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions;
- d. The extent to which the new development is required to contribute to the cost of existing system improvements in the future;

- e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area;
- f. Extraordinary costs, if any, incurred in serving the new development;
- g. The time and price differential inherent in a fair comparison of fees paid at different times; and
- h. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

12-2-9: EXTRAORDINARY IMPACTS

Determination of Extraordinary Impacts are made as follows:

A. In the event the County makes an initial determination that Development may impose Extraordinary Impact, the County shall provide the Development application to the Fire District Administrator along with the County's initial determination. The Fire District Administrator shall then review and determine whether the Development application will impose Extraordinary Impact.

B If the Fire District Administrator determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the District Administrator will notify the Fee Payer and the County of such Fire District impact fee determination within thirty (30) days after Fire District Administrator's receipt from the County of the Development application and the County's initial determination. Such notice shall include a statement that the potential impacts of such Development on System Improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the Fee Payer's expense will be required.

C Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to:

1. an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on Fire District Capital Facilities from the proposed Development or activity.

D Within thirty (30) days following the designation of a Development with Extraordinary Impact, the Fire District Administrator shall meet with the Fee Payer to discuss whether the Fee Payer wants to:

1. pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; or

2. modify the proposal to avoid generating Extraordinary Impact; or

3. withdraw the application for certification of, Building Permit or

Development.

E If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's Proportionate Share of System Improvements Costs, then the Fire District and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement unless the Fee Payer agrees to a longer time.

F Once the study has been completed, the Fee Payer may choose to:

1. pay the Proportionate Share of System Improvements Costs documented by the supplemental study; or

2. modify the proposed Development to reduce such costs; or

3. withdraw the application. If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the Fire District and the Fee Payer prior to review and consideration of any application for any Development or Building Permit related to the proposed Development.

G Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study, nothing in this ordinance shall obligate the County to approve Development that results in an Extraordinary Impact to the Fire District.

Notwithstanding any agreement of Extraordinary Impact by the Fee Payer, the Development Impact Fees as outlined herein shall be paid in full and be a part of the Fee Payer's obligation for the proposed Development as outline herein

12-2-10: FEE PAYER REFUNDS:

A. Refund:

1. An impact fee shall be refunded to a ~~F~~fee ~~P~~payer, or successor in interest, or a property owner in the following circumstances:

a. Service is available but never provided;

b. A building permit, or permit for installation of a manufactured home, is denied or abandoned;

c. The ~~F~~fee ~~P~~payer pays an impact fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the Fire District was entitled to receive;

d. The Fire District has collected an impact fee and the Fire District has failed to appropriate or expend the collected fees pursuant to section 2 below; or

- e. Failure of the Fire District to commence construction or encumber the funds in the Capital Projects Fund.

1. Any impact fee paid shall be refunded if the Fire District has failed to commence construction of system improvements in accordance with this chapter, or to appropriate funds for such construction, within eight (8) years after the date on which such fee was collected by the Fire District. Any refund due shall be paid to the owner of record of the parcel for which the Fire District's impact fee was paid. The Fire District may hold impact fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the Fire District identifies in writing:

- a. A reasonable cause why the fees should be held longer than eight (8) years; and
- b. An anticipated date by which the fees will be expended.

If the Fire District complies with the previous sentence, then any impact fees so identified shall be refunded to the ~~F~~fee ~~P~~payer if the Fire District has failed to commence construction of system improvements in accordance with the written notice, or to appropriate funds for such construction on or before the date identified in such writing.

2. After an impact fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the Fire District, no refund of any part of such fee shall be made if the project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the project or the number of units in the project.

3. Each refund shall include a refund of interest at one-half the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

B. Process: The Fire District shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the ~~F~~fee ~~P~~payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the Fire District shall send the refund within ninety (90) days after the Fire District determines that a refund is due.

12-2-11 : ESTABLISHMENT OF CAPITAL PROJECTS FUND; FUND ACCOUNTS:

A. Capital Projects Funds Established: The capital projects fund will be maintained by the Fire District for the purpose of ensuring that all impact fees collected, pursuant to this chapter, are used to address impacts reasonably attributable to new development for which the impact fees are paid. The capital projects fund shall have its own interest-bearing account. The interest earned on the account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as it may be amended, but shall be considered funds of the capital projects fund and shall be subject to the same restrictions on uses of funds as the impact fees on which the interest is generated.

B. Deposit of Impact Fees: All monies paid by a ~~F~~fee ~~P~~payer, pursuant to this chapter, shall be identified as impact fees and upon receipt by the Fire District shall be promptly deposited in the capital projects fund account.

1. Monies in the capital projects fund account shall be spent in the order collected, on a first- in/first-out basis.

2. The Fire District shall maintain and keep accurate financial records for the account which records shall:

a. Show the source and disbursement of all revenues;

b. Account for all monies received;

c. Ensure that the disbursement of funds from the account shall be used

solely and exclusively for the provisions of projects specified in the capital improvements plan; and

d. Provide an annual accounting for the impact fee capital projects fund account showing the source and amount of all funds collected and the projects that were funded, which annual accounting shall be provided to the county as part of the annual audit process of this chapter.

12-2-12 : EXPENDITURE OF IMPACT FEES:

A. Expenditures: Expenditures of impact fees collected and deposited in the capital projects fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the capital improvements plan.

B. Capital Improvements Plan Reimbursement; Surcharge: A portion of each impact fee collected may be designated as a surcharge for reimbursement for the cost of preparing the capital improvements plan in accordance with Idaho Code § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the capital improvements plan.

12-2-13 : APPEALS, PROTEST AND MEDIATION:

A. Appeals: Any ~~F~~fee ~~P~~payer that is or may be obligated to pay a ~~Fire District~~ impact fee, individual assessment, or an extraordinary impact, or that claims a right to receive a refund, reimbursement, exemption, or credit under this chapter, and who is dissatisfied with a decision made by the Fire District ~~Administrator~~ in applying this chapter, may appeal such decision to the Board of Commissioners. The ~~F~~fee ~~P~~payer shall have the burden on appeal of proving by clear and convincing evidence that the decision was in error.

B. Appeal Process: Appeals of denials of impact fee schedule assessments, refunds, reimbursements, exemptions, credits, individual assessments, or extraordinary impacts of an exemption from impact fees under section 3 of this chapter.

1. A ~~F~~fee ~~P~~payer shall file a written notice of the appeal with the ~~Fire District Administrator~~ ~~County Land Use and Building Department~~ within thirty (30) days after the date of ~~the Fire District Administrator's decision or the date on which the Fee Payer submitted a payment of the Fire District Impact Fees under protest, whichever is later. a denial of an exemption.~~ Such notice of appeal shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the ~~F~~fee ~~P~~payer believes support the claim.

2. The Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The Fee Payer shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the Board of Commissioners in considering the appeal shall be whether:

- a. the decision or interpretation made by the Fire District Administrator;
- b. the alternative decision or interpretation offered by the Fee Payer, more accurately reflects the intent of this title that new Development in the Fire District pay its Proportionate Share of the costs of System Improvements to Fire District facilities necessary to serve new Development and whether the provisions of this title have been correctly applied. The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

2.3. Following the decision of an appeal to the Board of Commissioners, a Fee Payer may further appeal the Board of Commissioners' decision to the County Board of Commissioners. The Land Use and Building Department shall schedule a hearing in front of the County Board of Commissioners within thirty (30) days of receiving the appeal. The ~~F~~fee ~~P~~payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator or Board of Commissioners ~~personnel~~ who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision.

3.4. The County Board of Commissioners shall consider the decision on appeal ~~denying the exemption~~ and also consider any additional evidence that may be offered by the ~~F~~fee ~~P~~payer and Fire District staff. The County Board of

Commissioners may affirm, reverse, or modify in whole or in part the decision appealed ~~from~~ and issue a written decision within thirty (30) days.

4.5. A final decision of the County Board of Commissioners may be judicially reviewed pursuant to Idaho Code § 31- 1506.

~~C. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.~~

~~1. The fee payer shall file a written notice of the appeal with the Fire District Administrator within thirty (30) days after the date of the Fire District Administrator's decision, or the date on which the fee payer submitted a payment of the impact fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.~~

~~2. The Fire District's Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the County's Board of Commissioners in considering the appeal shall be whether:~~

~~• The decision or interpretation made by the Fire District Administrator; or~~

~~• The alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the service area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied.~~

~~The Fire District's Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.~~

D.C. Payment Under Protest: A ~~F~~fee ~~P~~payer may pay an impact fee under protest in order not to delay in the issuance of a building permit by the county. A ~~F~~fee ~~P~~payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

E.D. Mediation:

1. Any ~~F~~fee ~~P~~payer that has a disagreement with a decision made by the Fire District Administrator regarding an impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the county or the Fire District, as the

case

may be, to subject the disagreement to mediation by a qualified independent party acceptable to both parties to the mediation.

2. Mediation may take place at any time following the filing of a timely appeal, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.

3. Participation in mediation does not preclude the ~~F~~fee ~~P~~payer from pursuing other remedies provided for in this section.

4. If mediation is requested, any related mediation costs shall be shared equally by the parties to the mediation, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.

5. In the event that mediation does not resolve the issues, the ~~F~~fee ~~P~~payer retains all rights of appeal as set forth in this section.

12-2-14 : PERIODIC REVIEWS; ANNUAL BUDGET:

A. Review and Modification of Capital Improvements Plan: Unless the Fire District Board of Commissioners deems some other period is appropriate, the Fire District shall, at least once every five (5) years, commencing from the date of the original adoption of the capital improvements plan, review the development potential and update the capital improvements plan in accordance with the procedures set forth in Idaho Code § 67-8206, as it may be amended. Each update shall be prepared by the Fire District in consultation with the Joint Development Impact Fee Advisory Committee.

B. Annual budget: The Fire District shall annually adopt a capital budget and deliver a copy to the ~~C~~ounty within thirty (30) days of adoption.

12-2-15 : AUDIT: As part of its annual audit process, the Fire District shall prepare an annual report:

A. Describing the amount of all impact fees collected, appropriated, or spent during the preceding year; 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 year.

12-2-16 : JOINT ADVISORY COMMITTEE:

A. Establishment and Purpose: Pursuant to Idaho Code § 67-8205, there is hereby established jointly with the County, Ambulance, and Fire District a Joint Development Impact Fee Advisory Committee (Joint Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67- 8205(3), as it may be amended.

B. Membership: The Joint Advisory Committee shall be composed of not fewer than five (5) members. Two (2) or more members shall be active in the business

of

development, building or real estate. Two (2) or more members shall not be active in the business of development, building or real estate. There must be Joint Development Impact Fee Advisory Committee members that reside within the boundaries of the services areas of the Fire and Ambulance Districts.

C. Meetings: Meetings may be called by the Joint Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Joint Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the Fire District and County, and elect such officers as deemed necessary.

D. Continuation of existing Committees: Each development impact fee advisory committee established as part of the preparation of the respective capital improvements plans shall become the Joint Development Impact Fee Advisory Committee and shall continue in existence.

12-2-17 : MISCELLANEOUS PROVISIONS:

A. Nothing in this chapter shall prevent the Fire District from requiring a developer to construct reasonable project improvements, as are required by the fire codes and other rules that are adopted by the state fire marshal, in conjunction with a development.

B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho Transportation Department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvements costs incurred by a developer including inter-project transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project.

C. Nothing in this chapter shall obligate the Fire District to approve development which results in an extraordinary impact.

D. Nothing in this chapter shall obligate the Fire District to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this chapter.

E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the Fire District in regulating the orderly development of real property within its boundaries

F. Nothing in this chapter shall work to limit the use by the Fire District of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho code for local improvement district or general obligation bond issues.

G. The Fire District shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the annual budget process, lobbying efforts, tax increment financing, and implementation of user fees, administrative and regulatory fees, and other forms of revenue.

H. Notwithstanding any other provision of this chapter, that portion of a project for which a complete application for a building permit has been received by the

county, prior to the effective date of this chapter, shall not be subject to the impact fee imposed by this chapter. If the resulting building permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new building permit(s) reflects a development density, intensity, development size or number of service units more than ten percent (10%) higher than that reflected in the original building permit, then the impact fee may be charged on the difference in density, intensity, development size or number of service units between the original and the revised or replacement building permit.

I. Any monies, including any accrued interest not assigned to specific system improvements within such capital improvements plan and not expended or refunded pursuant to this chapter shall be retained in the same account until the next fiscal year.

J. If the Fire District discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the Fire District Administrator shall:

1. Adjust the impact fee to collect no more than a proportionate share; or
2. Discontinue the collection of any impact fees until the error is corrected by ordinance.

K. If impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a ~~F~~fee ~~P~~payer shall be refunded by the Fire District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the Fire District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid.

12-2-18 : **RULES OF CONSTRUCTION:** All provisions, terms, phrases, and expressions contained in this chapter shall be liberally construed in order that the true intent and meaning of the Act, the Board of King Hill Rural Fire District, and the Elmore County Board of Commissioners may be fully carried out.

4902-7221-3866, v. 2~~4902-7221-3866, v. 1~~

Exhibit 3c

Chapter 3 – MOUNTAIN HOME RURAL FIRE PROTECTION DISTRICT

Sections:

- 12-3-1: Short Title, Applicability, Exemptions, and Purpose
- 12-3-2: Definitions
- 12-3-3: Establishment of Service Areas; Imposition of Impact Fee; Fee Schedule; Exemptions
- 12-3-4: Collection of Impact Fees; Enforcement
- 12-3-5: Certification
- 12-3-6 : Individual Assessment
- 12-3-7 : Developer Credits and Reimbursement
- 12-3-8 : Methodology for the Calculation of Impact Fees
- 12-3-9: Fee Payer Refunds
- 12-3-10: Establishment of Capital Projects Fund; Fund Accounts
- 12-3-11: Expenditure of Impact Fees
- 12-3-12: Appeals, Protest and Mediation
- 12-3-13: Periodic Reviews; Annual Budget
- 12-3-14: Audit
- 12-3-15: Advisory Committee
- 12-3-16: Miscellaneous Provisions
- 12-3-17: Rules of Construction

12-3-1 : SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

A. Short title: This chapter shall be known and may be cited as the Elmore County-Mountain Home Rural Fire Protection District Development Impact Fee Ordinance.

B. Findings: The Board of Elmore County Commissioners finds that:

1. Within unincorporated Elmore County, the County is experiencing considerable growth and development.

2. The new growth and development occurring within unincorporated Elmore County will place ever-increasing demands on any Fire District whose boundaries include land in unincorporated Elmore County to provide, improve and expand existing public safety facilities to serve that new growth and development and the tax revenues generated from that new growth and development often does not generate sufficient funds to provide the necessary improvements and expansion of the fire facilities to protect the public health, safety and welfare. Those users that create the increased demand should bear their proportionate share of the cost of fire facilities needed to serve the new growth and development.

3. Fire Districts organized pursuant to Idaho Code §§ 31-1401 *et seq.* do not have authority to make and adopt ordinances as a method of carrying out their statutory duties.

4. The Idaho Development Impact Fee Act (Act) at Idaho Code §§ 67-8201 *et seq.* requires an entity to adopt an ordinance in order to impose and collect development impact fees.

5. The Act does provide, pursuant to Idaho Code § 67-8204A, in circumstances where the county and the Fire District are both affected by the considerable growth and development as is occurring within the county, that the county and the Fire District may enter into an intergovernmental agreement for the purpose of agreeing to collect and expend development impact fees for system improvements which provides for a new funding mechanism for those system improvements costs incurred by the Fire District to meet the demand and growth occurring within the county and which promotes and accommodates orderly growth and development and protects the public health, safety and general welfare of the people, residential and non-residential establishments within the boundaries of the county.

6. The county has statutory authority to make and adopt ordinances pursuant to Idaho Code § 31-714.

C. Authority: This title is enacted pursuant to the county's general police powers, its authority to enact ordinances, and its authority as provided by the act and other applicable laws of the state of Idaho to impose and collect development impact fees on behalf of the Fire District; and the County's and the Fire District's authority to enter into an intergovernmental agreement as provided for in Idaho Code § 67-8204A when jointly affected by growth and development for the purpose of agreeing to impose, collect and expend development impact fees in order for new growth and

development pay their proportionate share of the cost of public facilities to serve that new growth and development.

D. Applicability: This chapter shall apply to the development of property located within the boundaries of the Mountain Home Rural Fire Protection District in unincorporated Elmore County.

E. Purpose: The intent of this chapter is to ensure that new residential and non-residential 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 actually used for system improvements in accordance with the act.

12-3-2 : DEFINITIONS: As used in this chapter, 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:

A. APPROPRIATE: To legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Board of Commissioners of any Fire District.

B. BOARD OF COMMISSIONERS: The Board of Commissioners of the Fire District, which is its governing board.

C. BUILDING PERMIT: The permit required for foundations, new construction, and additions pursuant to Chapter 1, Title 9, Elmore County Code.

D. CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of the Fire District's public facilities.

E. CAPITAL IMPROVEMENTS PLAN: The impact fee study and capital improvements plan adopted by the Fire District that identifies the capital facilities for which the Fire District's impact fees may be used as a funding source as found in the Elmore County Comprehensive Plan Appendix.

F. CAPITAL PROJECTS FUND: The Fire District's Development Impact Fee Capital Projects Fund established by action of the Board of Commissioners pursuant to section 11 of this chapter and Idaho Code § 67-8210(1).

G. COUNTY: Elmore County, Idaho.

H. COUNTY BOARD OF COMMISSIONERS: The Board of Commissioners of Elmore County.

I. DEVELOPER: Any person or legal entity undertaking Development and/or the subdivision of property pursuant to Idaho Code §§ 50-1301 through 50-1334, as may be amended

J. DEVELOPMENT: Any construction or installation of a building or structure, or

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 and/or subdivision of property that would permit any change in the use, character or appearance of land.

K. DEVELOPMENT APPROVAL: Any written duly authorized document from the county or city which authorizes the commencement of a development.

L. DEVELOPMENT REQUIREMENT: A requirement attached to a developmental approval or other county/city governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as condition of approval.

M. DWELLING UNIT: Any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking and sanitation.

N. DWELLING UNIT, MULTI- FAMILY: A building or portion thereof designed for or used by two (2) or more families or housekeeping units.

O. DWELLING UNIT, SINGLE- FAMILY: A building designed for or used exclusively for residential purposes by one family or housekeeping unit.

P. EXTRAORDINARY IMPACT: Means an impact that is reasonably determined by the governmental entity to:

1. Result in the need for 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 section 67-8214(2) Idaho Code; or

4-2. Result in the need for system improvements that are not identified in the capital improvements plan.

Q.Q. FEE PAYER: The person who pays or is required to pay the Fire District's impact fee. A fee payer may include a Developer.

P.R. FIRE DISTRICT: The Mountain Home Rural Fire Protection District, a fire district a District organized and existing by virtue of the Fire Protection District Law, Chapter 14, Title 31, Idaho Code, whose boundaries are within the unincorporated area of Elmore County and which has entered into an intergovernmental agreement with the county for the collection and expenditure of development impact fees.

Q.S. FIRE DISTRICT ADMINISTRATOR: The Fire District Administrator of the Fire District, and their designee.

R.T. FIRE DISTRICT CAPITAL FACILITIES: Stations, apparatus, vehicles, and equipment of the Fire District identified in the Fire District's Capital Improvements Plan as adopted by the county, and specifically including those related costs including system improvement costs, but not including maintenance, operations, or improvements that do not expand their capacity.

S.U. IMPACT FEE: A payment of money imposed as condition of development approval to pay for a proportionate share of the costs of system improvements needed to serve the development. The term does not include the following:

1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for development;
2. Connection or hookup charges;
3. Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
4. Amounts collected from a developer in a transaction in which the Fire 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 Idaho Code § 67-8209(3) as it may be amended, for credit or reimbursement.

~~T.V.~~ INTERGOVERNMENTAL AGREEMENT: the Fire District's intergovernmental agreement with the County pursuant to Idaho Code § 67-8204A for the collection and expenditure of Fire District impact fees established pursuant to this chapter.

~~U.W.~~ JOINT ADVISORY COMMITTEE: The County and both participating Fire and Ambulance Districts' Joint Development Impact Fee Advisory Committee formed and staffed by the County pursuant to Idaho Code § 67-8205 to recommend capital improvement plans and any amendments, revisions, or updates of the same.

~~V.X.~~ LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a ~~twenty~~ (240) year period.

~~W.Y.~~ LEVEL OF SERVICE: A measure of the relationship between service capacity and service demand for public facilities.

~~X.Z.~~ MANUFACTURED/ MOBILE HOME: A structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained in such structure, except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. §§ 5401 et seq.

~~Y.AA.~~ MODULAR BUILDING: Any building or building component other than a manufactured/mobile home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

~~Z.BB.~~ PRESENT VALUE: The total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

~~AA.CC.~~ PROJECT: A particular development on an identified parcel of land.

~~BB.DD.~~ PROJECT IMPROVEMENTS: In contrast to system improvements, shall mean site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

~~CC-EE.~~ PROPORTIONATE SHARE: Shall mean that portion of system improvement costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

~~DD-FF.~~ PUBLIC FACILITIES: Land, buildings and equipment used for roads, streets, and bridges, including rights-of-way, traffic signals, landscaping, and any local component of state or federal highways; parks, open space, and recreation areas, including all related capital improvements; and public safety facilities, including law enforcement which have a useful life of ten (10) years or more.

~~EE-GG.~~ RECREATIONAL VEHICLE: A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

~~FF-HH.~~ SERVICE AREA: Land within the boundaries of the Fire District within Elmore County as established pursuant Chapter 14, Title 31, Idaho Code, in which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in the Fire District's Capital Improvements Plan.

~~GG-II.~~ SERVICE UNIT: A standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. As specifically used in this title, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential development.

II. SYSTEM IMPROVEMENTS: In contrast to project improvements, shall mean capital improvements to public facilities which are designed to provide service to a service area.

JJ. SYSTEM IMPROVEMENT COSTS: Costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering, and other costs, and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), as it may be amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvement costs do not include:

1. Construction, acquisition, or expansion of public facilities other than capital improvements identified in the capital improvements plan;
2. Improvements, repair, operation, or maintenance of existing or new capital;
3. Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the Fire District unless such costs are attributable to development of the capital improvements plan, as provided in Idaho Code § 67-8208, as it may be amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the

Fire District to finance capital improvements identified in the capital improvements plan.

KK. TRUST ACCOUNT: The interest-bearing account within the Fire District's Impact Fee Capital Projects Fund as established in this chapter.

12-3-3 : ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas: There is hereby established a service area which service area includes all land in Elmore County within the boundaries of the Fire District as established pursuant to chapter 14, title 31, Idaho Code.

B. Imposition of Impact Fees: Impact fees for the Fire District are hereby imposed on all new development located within Elmore County within the boundaries of the Fire District.

C. Fee Schedule: Impact fees shall be calculated in accordance with the fee schedule set forth below providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the Fire District's Capital Improvements Plan as adopted by the Fire District pursuant to Idaho Code§ 67-8208, as it may be amended.

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$2,031
Multifamily	1.64	\$1,528

Non-Residential

Development Type	Adjusted Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	11.47	\$3,858
Office	5.42	\$1,823
Industrial	1.69	\$567
Institutional	11.30	\$3,798

D. Developer's Election: A developer shall have the right to elect to construct make improvements as outlined in the Capital Improvement Plans as per the project's proportionate share of the system improvements in lieu of or paying a project's proportionate share of system improvements costs by full and complete payment of impact fees, except as provided in Idaho Code § 67-8214(3), as it may be amended.

~~D. Developer's Election: A developer shall have the right to elect to pay a project's proportionate share of system improvements costs by payment of impact fee according to the fee schedule as full and complete payment of the development project's proportionate share of system improvements costs, except as provided in Idaho Code § 67-8214(3), as it may be amended.~~

E. Procedures:

Upon submittal of complete building permit plans or manufactured home installation permit, the County shall calculate the impact fee for the development within thirty (30) days of submittal or with issuance of building permit whichever occurs first.

F. Exemptions: The provisions of this chapter shall not apply to the following:

1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;

2. Remodeling or repairing a structure which does not increase the number of service units;
3. Replacing a residential unit, including a manufactured/mobile home, with another residential unit on the same lot; provided that, the number of service units does not increase;

4. Placing a temporary construction trailer, office or an RV used as living quarters per Elmore County Code on a lot;
5. Constructing an addition on a residential structure which does not increase the number of service units;
6. Adding uses that are typically accessory to residential uses, such as tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements; or
7. The installation of a modular building, manufactured/mobile home or recreational vehicle if the fee payer can demonstrate by documentation such as utility bills and tax records that either a modular building, manufactured/mobile home or recreational vehicle was legally in place on the lot or space prior to the effective date of this chapter; or an impact fee has been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.

7.8. Construction that would otherwise be subject to payment of the development impact fee pursuant to this chapter if undertaken by a taxing district, as defined in section 63-201, Idaho Code, or by an authorized public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities.

G. Exemption Claim Process: A Fee Payer shall claim an exempt development activity upon application of a building permit or manufactured/mobile home installation permit, or if no building permit or manufactured/mobile home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the Fee Payer. Claims for exemption shall be determined by the Fire District within fifteen (15) days of receipt of the claim for exemption.

12-3-4 : COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees: The Fire District impact fee shall be paid to the county at the following times:

1. If a building permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
2. If no building permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
3. At such other time as the Fee Payer or developer and the Fire District have agreed upon in writing with notice to the county.

B. Enforcement: When any Fire District impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Fee Payer and the Fire District, and such Fire District impact fee has not been paid in a timely manner, the County may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Fire District impact fee:

1. Withhold building permits, manufactured home installation permits, or other county development approval related to the development for which the fire district impact fee is due until all Fire District impact fees due have been paid, and issue stop work orders, and revoke or suspend a building permit;

2. Withhold utility services from the development for which the Fire District impact fee is due until all Fire District impact fees due have been paid;

3. Add interest to the Fire District Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the Fire District impact fee was due until paid in full;

4. Impose a penalty of five percent (5%) of the total Fire District impact fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Fire District impact fee was due until paid in full; and

5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay a Fire District impact fee following the procedures contained in Idaho Code Title 45, Chapter 5.

C. In the event a Fire District impact fee is paid to the Fire Protection District, then the Fire District Administrator shall immediately notify the County of said payment.

D. All Fire District impact fees paid to the county shall be transferred to the Fire District Administrator on a once-a-month basis.

12-3-5 : CERTIFICATION:

A. A Fee Payer may request a written certification of the impact fee schedule or individual assessment which shall establish the impact fee for that development. Such certification shall establish the impact fee so long as there is no material change to the particular development as identified in the individual assessment application, or the impact fee schedule. A certification may be applied for in the following manner.

B. Requests for certification shall be in writing and made to the Fire District Administrator. Within thirty (30) days after receiving such request, the Fire District Administrator shall issue a written certification of the amount of the impact fee due for the proposed development. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the system improvement(s) for which the impact fee is intended to be used. The Fire District Administrator shall provide the certification to the Fee Payer.

12-3-6 : INDIVIDUAL ASSESSMENT: In lieu of calculating the amount of the impact fee using the impact fee schedules in section 3 of this chapter, an individual assessment of impact fees is permitted when the Fee Payer demonstrates by clear and convincing evidence that the established impact fee is inappropriate.

A. Individual Assessment Process: A Fee Payer may file a written request for an individual assessment of the development by the Fire District with the Fire District Administrator prior to the receipt of a building permit or other necessary approvals or entitlements from Elmore County-. A request for an individual

Assessment process shall involve consideration of studies, data, and any other relevant information submitted by the ~~F~~fee ~~P~~payer to adjust the amount of the Fire District impact fee. If a ~~F~~fee ~~P~~payer files a request for the use of an individual assessment, the ~~F~~fee ~~P~~payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the ~~F~~fee ~~P~~payer's expense. The ~~F~~fee ~~P~~payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the Fire District's adopted level of service, than the development impact fees that would otherwise be due pursuant to the fee schedule.

B. Each individual assessment request and supporting documentation submitted by the ~~F~~fee ~~P~~payer shall be based on the same level of service standards and unit costs for system improvements used in the Fire District's capital improvements plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.

C. Each individual assessment request delivered to the Fire District Administrator may then be accepted, rejected, or accepted with modifications by the Fire District Administrator as the basis for calculating the Fire District impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule.

D. The Fire District Administrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the ~~F~~fee ~~P~~payer, so as not to unreasonably delay the developer's (~~F~~fee ~~P~~payer's) subsequent applications to the county or city for building permits.

E. The decision by the Fire District Administrator on an application for an individual assessment shall include an explanation of the calculation of the Fire District impact fee, shall specify the system improvement(s) for which the Fire District impact fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67- 8207.

F. If an individual assessment is accepted or accepted with modifications by the Fire District Administrator, the Fire District impact fee due under this chapter for such development shall be calculated according to such individual assessment.

G. The Fire District Administrator shall provide notice of final determination of an individual assessment to the Fee Payer and Elmore County.

12-3-7 : DEVELOPER CREDITS AND REIMBURSEMENT:

A. When a developer or their predecessor in title or interest has constructed system improvements of the same category as a Fire District's capital improvements element, or contributed or dedicated land or money towards the completion of system improvements of the same category as the Fire District's capital improvements element, and the Fire District has accepted such construction,

contribution or dedication, the Fire District shall issue a credit against the Fire District's impact fees otherwise due for the same Fire District's capital improvements element in connection with the proposed development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to system improvements was required by the Fire District as a condition of development approval or was offered by the developer and accepted by the Fire District in writing, and regardless of whether the contribution or dedication was contributed by the developer or by a local improvement district controlled by the developer.

B. Credits against a Fire District impact fee shall not be given for:

1. Project Improvements; or
2. Any construction, contribution or dedication not agreed to in writing by the Fire District prior to commencement of the construction, contribution, or dedication.

Credits issued for one Fire District capital improvements element may not be used to reduce Fire District impact fees due for a different capital improvement. No credits shall be issued for system improvements contributed or dedicated prior to the effective date of this chapter.

C. Valuation of Credit at Present Value:

1. Land: Credit for qualifying land dedications shall, at the ~~E~~fee ~~P~~payer's option, be valued at the present value of one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the county assessor.
2. Improvements: Credit for qualifying acquisition or construction of System Improvements shall be valued by the Fire District at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the ~~E~~fee ~~P~~payer to the Fire District. The Fire District Administrator shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the Fire District as a more accurate measure of the value of the offered System Improvements to the Fire District.

D. When Credits Become Effective:

1. Land: Approved credits for land dedications shall become effective when the land has been conveyed to the Fire District in a form acceptable to the Fire District, at no cost to the Fire District, and has been accepted by the Fire District. Upon request of the fee payer, the Fire District shall issue a letter stating the amount of credit available.
2. Improvements. Approved credits for acquisition or construction of system improvements shall generally become effective when:

a. All required construction has been completed and has been accepted by the Fire District;

b. A suitable maintenance and warranty bond has been received and approved by the Fire District; and

c. All design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the Fire District and the State of Idaho.

Upon request of the fee payer, the Fire District shall issue a letter stating the amount of credit available.

E. Credit Request Process:

1. Request: In order to obtain a credit against a Fire District impact fee otherwise due, a Fee Payer shall submit to the Fire District Administrator a written offer of request to dedicate to the Fire District specific parcels of qualifying land or a written offer to contribute or construct specific system Improvements to the Fire District capital facilities in accordance with all applicable state or county design and construction standards, and shall specifically request a credit against the type of Fire District impact fee for which the land dedication or system improvements is offered.

2. Review: After receipt of the written offer of request for credit, the Fire District Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing Fire District capital facilities by an amount at least equal to the value of the credit. If the Fire District Administrator determines that the offered credit satisfies that criteria and will be acceptable to the Fire District's Board of Commissioners, then the credit shall be issued. The Fire District shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. Credits Exceeding Fee Amounts Due: If the credit due to a Fee Payer pursuant to subsection C exceeds the Fire District impact fee that would otherwise be due from the Fee Payer pursuant to the chapter (whether calculated through the impact fee schedule in section 3 of this chapter or through an individual assessment), the Fee Payer may choose to receive such credit in the form of either:

a. A credit against future Fire District impact fee due for the same system improvements; or

b. A reimbursement from Fire District impact fees paid by future development that impacts the system improvements contributed or dedicated by the Fee Payer.

Unless otherwise stated in an agreement with the Fee Payer, the Fire District shall be under no obligation to use any of the Fire District funds - other than Fire District impact fees paid by other development for the same system improvements - to reimburse the Fee Payer for any credit in excess of Fire District impact fees that are due.

1. Written Agreement Required: If credit or reimbursement is due to the Fee Payer pursuant to this section, the Fire District shall enter into a written agreement with the Fee Payer, negotiated in good faith, prior to the contribution, dedication, or funding of the system improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time, and form of reimbursement, and shall have a term not exceeding ten (10) years.

2. The Fire District Administrator's determination on the written offer of request for credit shall be provided to the fee payer and the county.

12-3-8 : METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions:

1. Accounting Principles: The calculation of the impact fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the Fee Payer.

2. Levels Of Service: The impact fee shall be calculated on the basis of levels of service for public facilities in the adopted capital improvement plan that are applicable to existing development as well as new growth and development. The construction, improvement, expansion, or enlargement of new or existing public facilities for which the impact fee is imposed must be attributable to the capacity demands generated by the new development.

3. Methodology; Proportionate Methodology: The impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with Idaho Code § 67-8207, as it may be amended. Impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the impact fee shall be calculated using the methodology contained in the adopted capital improvements plan.

B. Proportionate Share Determination:

1. The impact fee shall be based on a reasonable and fair formula or method under which the impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the Fire District in the provision of system improvements to serve the new development. The proportionate share is the costs attributable to the new development after the Fire District considers the following:

a. Any appropriate credit, offset or contribution of money, dedication of land or construction of system improvements;

b. Payments reasonably anticipated to be made by or as a result of a new Development in the form of user fees and debt service payments;

- c. That portion of general tax or other revenues allocated by the Fire District to system improvements; and
 - d. All other available sources of funding such system improvements.
2. In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the Fire District and accounted for in the calculation of the impact fee:
- a. The costs of existing system improvements within the service area;
 - b. The means by which existing system improvements have been financed;
 - c. The extent to which the new development will contribute to system improvements costs through taxation, assessments, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions;
 - d. The extent to which the new development is required to contribute to the cost of existing system improvements in the future;
 - e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area;
 - f. Extraordinary costs, if any, incurred in serving the new development;
 - g. The time and price differential inherent in a fair comparison of fees paid at different times; and
 - h. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

12-3-9 : EXTRAORDINARY IMPACTS

Determination of Extraordinary Impacts are made as follows:

A. In the event the County makes an initial determination that Development may impose Extraordinary Impact, the County shall provide the Development application to the Fire District Administrator along with the County's initial determination. The Fire District Administrator shall then review and determine whether the Development application will impose Extraordinary Impact.

B If the Fire District Administrator determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the Fire District Administrator will notify the Fee Payer

and the County of such Fire District impact fee determination within thirty (30) days after Fire District Administrator's receipt from the County of the Development application and the County's initial determination. Such notice shall include a statement that the potential impacts of such Development on System Improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the Fee Payer's expense will be required.

C Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to:

1. an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on Fire District Capital Facilities from the proposed Development or activity.

D Within thirty (30) days following the designation of a Development with Extraordinary Impact, the Fire District Administrator shall meet with the Fee Payer to discuss whether the Fee Payer wants to:

1. pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; or

2. modify the proposal to avoid generating Extraordinary Impact; or

3. withdraw the application for certification of; Building Permit or Development.

E If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's Proportionate Share of System Improvements Costs, then the Fire District and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement unless the Fee Payer agrees to a longer time.

F Once the study has been completed, the Fee Payer may choose to:

1. pay the Proportionate Share of System Improvements Costs documented by the supplemental study; or

2. modify the proposed Development to reduce such costs; or

3. withdraw the application.

If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the Fire District and the Fee Payer prior to review and consideration of any application for any Development or Building Permit related to the proposed Development.

G Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study,

nothing in this ordinance shall obligate the County to approve Development that results in an Extraordinary Impact to the Fire District.

H. Notwithstanding any agreement of Extraordinary Impact by the Fee Payer, the Development Impact Fees as outlined herein shall be paid in full and be a part of the Fee Payer's obligation for the proposed Development as outline herein.

12-3-912-3-10 FEE PAYER REFUNDS:

A. Refund:

1. An impact fee shall be refunded to a fee payer, or successor in interest, or a property owner in the following circumstances:
 - a. Service is available but never provided;
 - b. A building permit, or permit for installation of a manufactured home, is denied or abandoned;

c. The ~~F~~fee ~~P~~payer pays an impact fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the Fire District was entitled to receive;

d. The Fire District has collected an impact fee and the Fire District has failed to appropriate or expend the collected fees pursuant to section 2 below; or

e. Failure of the Fire District to commence construction or encumber the funds in the Capital Projects Fund.

2. Any impact fee paid shall be refunded if the Fire District has failed to commence construction of system improvements in accordance with this chapter, or to appropriate funds for such construction, within eight (8) years after the date on which such fee was collected by the Fire District. Any refund due shall be paid to the owner of record of the parcel for which the Fire District's impact fee was paid. The Fire District may hold impact fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the Fire District identifies in writing:

a. A reasonable cause why the fees should be held longer than eight (8) years; and

b. An anticipated date by which the fees will be expended.

If the Fire District complies with the previous sentence, then any impact fees so identified shall be refunded to the ~~F~~fee ~~P~~payer if the Fire District has failed to commence construction of system improvements in accordance with the written notice, or to appropriate funds for such construction on or before the date identified in such writing.

3. After an impact fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the Fire District, no refund of any part of such fee shall be made if the project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the project or the number of units in the project.

4. Each refund shall include a refund of interest at one-half the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

B. Process: The Fire District shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the ~~F~~fee ~~P~~payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the Fire District shall send the refund within ninety (90) days after the Fire District determines that a refund is due.

~~12-3-10~~12-3-11 : ESTABLISHMENT OF CAPITAL PROJECTS
FUND; FUND ACCOUNTS:

A. Capital Projects Funds Established: The capital projects fund will be

maintained by the Fire District for the purpose of ensuring that all impact fees collected, pursuant to this chapter, are used to address impacts reasonably attributable to new development for which the impact fees are paid. The capital projects fund shall have its own interest-bearing account. The interest earned on the account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as it may be amended, but shall be considered funds of the capital projects fund and shall be subject to the same restrictions on uses of funds as the impact fees on which the interest is generated.

B. Deposit of Impact Fees: All monies paid by a ~~F~~fee ~~P~~payer, pursuant to this chapter, shall be identified as impact fees and upon receipt by the Fire District shall be promptly deposited in the capital projects fund account.

1. Monies in the capital projects fund account shall be spent in the order collected, on a first- in/first-out basis.

2. The Fire District shall maintain and keep accurate financial records for the account which records shall:

a. Show the source and disbursement of all revenues;

b. Account for all monies received;

c. Ensure that the disbursement of funds from the account shall be used solely and exclusively for the provisions of projects specified in the capital improvements plan; and

d. Provide an annual accounting for the impact fee capital projects fund account showing the source and amount of all funds collected and the projects that were funded, which annual accounting shall be provided to the county as part of the annual audit process of this chapter.

~~12-3-11~~12-3-12 : EXPENDITURE OF IMPACT FEES:

A. Expenditures: Expenditures of impact fees collected and deposited in the capital projects fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the capital improvements plan.

B. Capital Improvements Plan Reimbursement; Surcharge: A portion of each impact fee collected may be designated as a surcharge for reimbursement for the cost of preparing the capital improvements plan in accordance with Idaho Code § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the capital improvements plan.

~~12-3-12~~12-3-13 : APPEALS, PROTEST AND MEDIATION:

A. Appeals: Any ~~F~~fee ~~P~~payer that is or may be obligated to pay a ~~Fire District~~ ~~n~~ impact fee, individual assessment, or an extraordinary impact, or that claims a right to receive a refund, reimbursement, exemption, or credit under this chapter, and who is dissatisfied with a decision made by the Fire District Administrator in applying this chapter, may appeal such decision to the Board of Commissioners. The ~~F~~fee ~~P~~payer shall have the burden on appeal of proving by

clear and convincing evidence that the decision was in error.

B. Appeal Process: Appeals of denials of impact fee schedule assessments, refunds, reimbursements, exemptions, credits, individual assessments, or extraordinary impacts ~~an exemption~~ from impact fees under section 3 of this chapter.

1. A ~~F~~fee ~~P~~payer shall file a written notice of the appeal with the Fire District Administrator ~~County Land Use and Building Department~~ within thirty (30) days after the date of the Fire District Administrator's decision or the date on which the Fee Payer submitted a payment of the Fire District Impact Fees under protest, whichever is later. ~~a denial of an exemption.~~ Such notice of appeal shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the ~~F~~fee ~~P~~payer believes support the claim.

2. The Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The Fee Payer shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the Board of Commissioners in considering the appeal shall be whether:

- a. the decision or interpretation made by the Fire District Administrator;
- b. the alternative decision or interpretation offered by the Fee Payer, more accurately reflects the intent of this title that new Development in the Fire District pay its Proportionate Share of the costs of System Improvements to Fire District facilities necessary to serve new Development and whether the provisions of this title have been correctly applied. The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

2.3. Following the decision of an appeal to the Board of Commissioners, a Fee Payer may further appeal the Board of Commissioners' decision to the County Board of Commissioners. The Land Use and Building Department shall schedule a hearing in front of the County Board of Commissioners within thirty (30) days of receiving the appeal. The ~~F~~fee ~~P~~payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator or Board of Commissioners ~~personnel~~ who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision.

3.4. The County Board of Commissioners shall consider the decision on

~~appeal denying the exemption~~ and also consider any additional evidence that may be offered by the ~~F~~fee ~~P~~payer and Fire District staff. The County Board of Commissioners may affirm, reverse, or modify in whole or in part the decision appealed ~~from~~ and issue a written decision within thirty (30) days.

~~4.5.~~ A final decision of the County Board of Commissioners may be judicially reviewed pursuant to Idaho Code § 31- 1506.

~~C. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.~~

~~1. The fee payer shall file a written notice of the appeal with the Fire District Administrator within thirty (30) days after the date of the Fire District Administrator's decision, or the date on which the fee payer submitted a payment of the impact fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.~~

~~2. The Fire District's Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Fire District Administrator who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the County's Board of Commissioners in considering the appeal shall be whether:~~

~~• The decision or interpretation made by the Fire District Administrator;
or~~

~~• The alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the service area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied.~~

~~The Fire District's Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.~~

~~D.C.~~ Payment Under Protest: A ~~F~~fee ~~P~~payer may pay an impact fee under protest in order not to delay in the issuance of a building permit by the county. A ~~F~~fee ~~P~~payer making a payment under protest shall not be estopped from exercising the right to appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

~~E.D.~~ Mediation:

1. Any ~~F~~fee ~~P~~payer that has a disagreement with a decision made by the Fire District Administrator regarding an impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the county or the Fire District, as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both parties to the mediation.
2. Mediation may take place at any time following the filing of a timely appeal, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.
3. Participation in mediation does not preclude the ~~F~~fee ~~P~~payer from pursuing other remedies provided for in this section.
4. If mediation is requested, any related mediation costs shall be shared equally by the parties to the mediation, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.
5. In the event that mediation does not resolve the issues, the ~~F~~fee ~~P~~payer retains all rights of appeal as set forth in this section.

12-3-14: PERIODIC REVIEWS; ANNUAL BUDGET:

A. Review and Modification of Capital Improvements Plan: Unless the Fire District Board of Commissioners deems some other period is appropriate, the Fire District shall, at least once every five (5) years, commencing from the date of the original adoption of the capital improvements plan, review the development potential and update the capital improvements plan in accordance with the procedures set forth in Idaho Code § 67-8206, as it may be amended. Each update shall be prepared by the Fire District in consultation with the Joint Development Impact Fee Advisory Committee.

B. Annual budget: The Fire District shall annually adopt a capital budget and deliver a copy to the Ceounty within thirty (30) days of adoption.

12-3-14 : AUDIT: As part of its annual audit process, the Fire District shall prepare an annual report:

A. Describing the amount of all impact fees collected, appropriated, or spent during the preceding year; 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 year.

12-3-15 : JOINT ADVISORY COMMITTEE:

A. Establishment and Purpose: Pursuant to Idaho Code § 67-8205, there is hereby established jointly with the Fire and Ambulance District a Joint Development Impact Fee Advisory Committee (Joint Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67- 8205(3), as it may be amended.

B. Membership: The Joint Advisory Committee shall be composed of not fewer than five (5) members. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be active in the business of development, building or real estate. There must be Joint Development Impact Fee Advisory Committee members that reside within the boundaries of the services areas of the Fire and Ambulance Districts.

C. Meetings: Meetings may be called by the Joint Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 et seq., as may be amended. The Joint Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the Fire District and County, and elect such officers as deemed necessary.

D. Continuation of existing Committees: Each development impact fee advisory committee established as part of the preparation of the respective capital improvements plans shall become the Joint Development Impact Fee Advisory Committee and shall continue in existence.

12-3-16 : MISCELLANEOUS PROVISIONS:

A. Nothing in this chapter shall prevent the Fire District from requiring a developer to construct reasonable project improvements, as are required by the fire codes and other rules that are adopted by the state fire marshal, in conjunction with a development.

B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho Transportation Department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvements costs incurred by a developer including inter-project transfers of

credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project.

C. Nothing in this chapter shall obligate the Fire District to approve development

which results in an extraordinary impact.

D. Nothing in this chapter shall obligate the Fire District to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this chapter.

E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the Fire District in regulating the orderly development of real property within its boundaries

F. Nothing in this chapter shall work to limit the use by the Fire District of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho code for local improvement district or general obligation bond issues.

G. The Fire District shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the annual budget process, lobbying efforts, tax increment financing, and implementation of user fees, administrative and regulatory fees, and other forms of revenue.

H. Notwithstanding any other provision of this chapter, that portion of a project for which a complete application for a building permit has been received by the county, prior to the effective date of this chapter, shall not be subject to the impact fee imposed by this chapter. If the resulting building permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new building permit(s) reflects a development density, intensity, development size or number of service units more than ten percent (10%) higher than that reflected in the original building permit, then the impact fee may be charged on the difference in density, intensity, development size or number of service units between the original and the revised or replacement building permit.

I. Any monies, including any accrued interest not assigned to specific system improvements within such capital improvements plan and not expended or refunded pursuant to this chapter shall be retained in the same account until the next fiscal year.

J. If the Fire District discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the Fire District Administrator shall:

1. Adjust the impact fee to collect no more than a proportionate share; or
2. Discontinue the collection of any impact fees until the error is corrected by ordinance.

K. If impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a ~~F~~fee ~~P~~payer shall be refunded by the Fire District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the

fee payer shall be paid to the Fire District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid.

12-3-17 : **RULES OF CONSTRUCTION:** All provisions, terms, phrases, and expressions contained in this chapter shall be liberally construed in order that the true intent and meaning of the Act, the Board of Mountain Home Rural Fire Protection District, and the Elmore County Board of Commissioners may be fully carried out.

4922-7086-5258, v. 2

Exhibit 3d

Chapter 4 – ELMORE COUNTY AMBULANCE DISTRICT

Sections:

- 12-4-1: Short Title, Applicability, Exemptions, and Purpose**
- 12-4-2: Definitions**
- 12-4-3: Establishment of Service Areas; Imposition of Impact Fee; Fee Schedule; Exemptions**
- 12-4-4: Collection of Impact Fees; Enforcement**
- 12-4-5: Certification**
- 12-4-6 : Individual Assessment**
- 12-4-7 : Developer Credits and Reimbursement**
- 12-4-8 : Methodology for the Calculation of Impact Fees**
- 12-4-9: Fee Payer Refunds**
- 12-4-10: Establishment of Capital Projects Fund; Fund Accounts**
- 12-4-11: Expenditure of Impact Fees**
- 12-4-12: Appeals, Protest and Mediation**
- 12-4-13: Periodic Reviews; Annual Budget**
- 12-4-14: Audit**
- 12-4-15: Advisory Committee**
- 12-4-16: Miscellaneous Provisions**
- 12-4-17: Rules of Construction**

12-4-1 : SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

A. Short title: This chapter shall be known and may be cited as the Elmore County-Elmore County Ambulance District Development Impact Fee Ordinance.

B. Findings: The Board of Elmore County Commissioners finds that:

1. Within unincorporated Elmore County, the County is experiencing considerable growth and development.

2. The new growth and development occurring within unincorporated Elmore County will place ever-increasing demands on any Ambulance District whose boundaries include land in both incorporated and unincorporated Elmore County to provide, improve and expand existing public safety facilities to serve that new growth and development and the tax revenues generated from that new growth and development often does not generate sufficient funds to provide the necessary improvements and expansion of the fire facilities to protect the public health, safety and welfare. Those users that create the increased demand should bear their proportionate share of the cost of fire facilities needed to serve the new growth and development.

3. Ambulance Districts organized pursuant to Idaho Code §§ 31-3908 through 31-3922 do not have authority to make and adopt ordinances as a method of carrying out their statutory duties.

4. The Idaho Development Impact Fee Act (Act) at Idaho Code §§ 67-8201 *et seq.* requires an entity to adopt an ordinance in order to impose and collect development impact fees.

5. The Act does provide, pursuant to Idaho Code § 67-8204A, in circumstances where the county and the Ambulance District are both affected by the considerable growth and development as is occurring within the county, that the county and the Ambulance District may enter into an intergovernmental agreement for the purpose of agreeing to collect and expend development impact fees for system improvements which provides for a new funding mechanism for those system improvements costs incurred by the Ambulance Fire District to meet the demand and growth occurring within the county and which promotes and accommodates orderly growth and development and protects the public health, safety and general welfare of the people, residential and non-residential establishments within the boundaries of the county.

6. The county has statutory authority to make and adopt ordinances pursuant to Idaho Code § 31-714.

C. Authority: This title is enacted pursuant to the county's general police powers, its authority to enact ordinances, and its authority as provided by the act and other applicable laws of the state of Idaho to impose and collect development impact fees on behalf of the Ambulance Fire District; and the County's and the Ambulance Fire District's authority to enter into an intergovernmental agreement as provided for in Idaho Code § 67- 8204A when jointly affected by growth and development for the purpose of agreeing

to impose, collect and expend development impact fees in order for new growth and development pay their proportionate share of the cost of public facilities to serve that new growth and development.

D. Applicability: This chapter shall apply to the development of property located within the boundaries of the Elmore County Ambulance District in Elmore County.

E. Purpose: The intent of this chapter is to ensure that new residential and non-residential 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 actually used for system improvements in accordance with the act.

12-4-2 : DEFINITIONS: As used in this chapter, 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:

- A. AMBULANCE DISTRICT: Elmore County Ambulance District, a Ambulance District organized and existing by virtue of the Ambulance District Law, Chapter 39, Title 31, Idaho Code and which has entered into an intergovernmental agreement with the county for the collection and expenditure of development impact fees.
 - B. AMBULANCE DISTRICT ADMINISTRATOR: The Ambulance District Administrator of the Ambulance District, and their designee.
 - C. AMBULANCE DISTRICT CAPITAL FACILITIES: Stations, apparatus, vehicles, and equipment of the Ambulance District identified in the Ambulance District's Capital Improvements Plan as adopted by the county, and specifically including those related costs including system improvement costs, but not including maintenance, operations, or improvements that do not expand their capacity.
- A.D. APPROPRIATE: To legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the Board of Commissioners of any Ambulance District.
- B.E. BOARD OF COMMISSIONERS: The Board of Commissioners of the Ambulance District, which is its governing board.
- C.F. BUILDING PERMIT: The permit required for foundations, new construction, and additions pursuant to Chapter 1, Title 9, Elmore County Code.
- D.G. CAPITAL IMPROVEMENTS: Improvements with a useful life of ten (10) years or more, by new construction or other action, which increases the service capacity of the Ambulance District's public facilities.
- E.H. CAPITAL IMPROVEMENTS PLAN: The impact fee study and capital improvements plan adopted by the Ambulance District that identifies the capital

facilities for which the Ambulance District's impact fees may be used as a funding source as found in the Elmore County Comprehensive Plan Appendix.

~~F.I.~~ F.I. CAPITAL PROJECTS FUND: The Ambulance District's Development Impact Fee Capital Projects Fund established by action of the Board of Commissioners pursuant to section 11 of this chapter and Idaho Code § 67-8210(1).

~~G.J.~~ G.J. COUNTY: Elmore County, Idaho.

~~H.K.~~ H.K. COUNTY BOARD OF COMMISSIONERS: The Board of Commissioners of Elmore County.

~~I.L.~~ I.L. DEVELOPER: Any person or legal entity undertaking Development and/or the subdivision of property pursuant to Idaho Code §§ 50-1301 through 50- 1334, as may be amended

~~J.M.~~ J.M. DEVELOPMENT: Any construction or installation of a building or structure, or

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 and/or subdivision of property that would permit any change in the use, character or appearance of land.

~~K.N.~~ DEVELOPMENT APPROVAL: Any written duly authorized document from the county or city which authorizes the commencement of a development.

~~L.O.~~ DEVELOPMENT REQUIREMENT: A requirement attached to a developmental approval or other county/city governmental action approving or authorizing a particular development project including, but not limited to, a rezoning, which requirement compels the payment, dedication or contribution of goods, services, land, or money as condition of approval.

~~M.P.~~ DWELLING UNIT: Any structure, or portion thereof, providing living facilities for one family as herein defined, including provisions for living, sleeping, eating, cooking and sanitation.

~~N.Q.~~ DWELLING UNIT, MULTI- FAMILY: A building or portion thereof designed for or used by two (2) or more families or housekeeping units.

~~R.~~ DWELLING UNIT, SINGLE- FAMILY: A building designed for or used exclusively for residential purposes by one family or housekeeping unit.

~~S.~~ EXTRAORDINARY IMPACT: Means an impact that is reasonably determined by the governmental entity to:

1. Result in the need for 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 section 67-8214(2) Idaho Code; or

4.2. Result in the need for system improvements that are not indentified in the capital improvements plan.

~~Q.T.~~ FEE PAYER: The person who pays or is required to pay the Ambulance District's impact fee. A fee payer may include a Developer.

~~P.~~ AMBULANCE DISTRICT: ~~a District organized and existing by virtue of the Ambulance District Law, Chapter 39, Title 31, Idaho Code and which has entered into an intergovernmental agreement with the county for the collection and expenditure of development impact fees.~~

~~Q.A.~~ AMBULANCE DISTRICT ADMINISTRATOR: ~~The Ambulance District Administrator of the Ambulance District, and their designee.~~

~~R.A.~~ AMBULANCE DISTRICT CAPITAL FACILITIES: ~~Stations, apparatus, vehicles, and equipment of the Ambulance District identified in the Ambulance District's Capital Improvements Plan as adopted by the county, and specifically including those related costs including system improvement costs, but not including maintenance, operations, or improvements that do not expand their capacity.~~

- S.U. IMPACT FEE: A payment of money imposed as condition of development approval to pay for a proportionate share of the costs of system improvements needed to serve the development. The term does not include the following:
1. A charge or fee to pay the administrative plan review, or inspection cost associated with permits required for development;
 2. Connection or hookup charges;
 3. Availability charges for drainage, sewer, water, or transportation charges for services provided directly to the development; or
 4. Amounts collected from a developer in a transaction in which the Ambulance 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 Idaho Code § 67-8209(3) as it may be amended, for credit or reimbursement.

~~T.V.~~ INTERGOVERNMENTAL AGREEMENT: the Ambulance District's intergovernmental agreement with the County pursuant to Idaho Code § 67-8204A for the collection and expenditure of Ambulance District impact fees established pursuant to this chapter.

~~U.W.~~ JOINT ADVISORY COMMITTEE: The County and both participating ~~Fire Districts and~~ Ambulance Districts ~~s and Fire District~~ Joint Development Impact Fee Advisory Committee formed and staffed by the County pursuant to Idaho Code § 67-8205 to recommend capital improvement plans and any amendments, revisions, or updates of the same.

~~V.X.~~ LAND USE ASSUMPTIONS: A description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a ~~twentyen~~ (24) year period.

~~W.Y.~~ LEVEL OF SERVICE: A measure of the relationship between service capacity and service demand for public facilities.

~~X.Z.~~ MANUFACTURED/ MOBILE HOME: A structure, constructed according to HUD/FHA mobile home construction and safety standards, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) feet or more in width or is forty (40) body feet or more in length, or when erected on site, is three hundred twenty (320) or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained in such structure, except that such term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under 42 U.S.C. §§ 5401 et seq.

~~Y.AA.~~ MODULAR BUILDING: Any building or building component other than a manufactured/mobile home, which is constructed according to the International Building Code, as adopted or any amendments thereto, which is of closed construction and is either entirely or substantially prefabricated or assembled at a place other than the building site.

~~Z.BB.~~ PRESENT VALUE: The total current monetary value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

~~AA.CC.~~ PROJECT: A particular development on an identified parcel of land.

~~BB.DD.~~ PROJECT IMPROVEMENTS: In contrast to system improvements, shall mean site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project.

~~CC-EE.~~ EE. PROPORTIONATE SHARE: Shall mean that portion of system improvement costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

~~DD-FF.~~ FF. PUBLIC FACILITIES: Land, buildings and equipment used for roads, streets, and bridges, including rights-of-way, traffic signals, landscaping, and any local component of state or federal highways; parks, open space, and recreation areas, including all related capital improvements; and public safety facilities, including law enforcement which have a useful life of ten (10) years or more.

~~EE-GG.~~ GG. RECREATIONAL VEHICLE: A vehicular type unit primarily designed as temporary quarters for recreational, camping, or travel use, which either has its own motive power or is mounted on or drawn by another vehicle.

~~FF-HH.~~ HH. SERVICE AREA: Land within the boundaries of the Ambulance District within Elmore County as established pursuant Chapter 14, Title 31, Idaho Code, in which specific Public Facilities provide service to Development on the basis of sound planning or engineering principles or both as identified in the Ambulance District's Capital Improvements Plan.

~~GG-II.~~ II. SERVICE UNIT: A standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements. As specifically used in this title, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential development.

II. SYSTEM IMPROVEMENTS: In contrast to project improvements, shall mean capital improvements to public facilities which are designed to provide service to a service area.

JJ. SYSTEM IMPROVEMENT COSTS: Costs incurred for construction or reconstruction of system improvements, including design, acquisition, engineering, and other costs, and also including, without limitation, the type of costs described in Idaho Code § 50-1702(h), as it may be amended, to provide additional public facilities needed to service new growth and development. For clarification, system improvement costs do not include:

1. Construction, acquisition, or expansion of public facilities other than capital improvements identified in the capital improvements plan;
2. Improvements, repair, operation, or maintenance of existing or new capital;
3. Upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
4. Upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;
5. Administrative and operating costs of the Ambulance District unless such costs are attributable to development of the capital improvements plan, as provided in Idaho Code § 67-8208, as it may be amended; and
6. Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the

Ambulance District to finance capital improvements identified in the capital improvements plan.

KK. TRUST ACCOUNT: The interest-bearing account within the Ambulance District's Impact Fee Capital Projects Fund as established in this chapter.

12-4-3 : ESTABLISHMENT OF SERVICE AREAS; IMPOSITION OF IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

A. Establishment of Service Areas: There is hereby established a service area which service area includes all land in Elmore County within the boundaries of the Ambulance District as established pursuant to chapter 14, title 31, Idaho Code.

B. Imposition of Impact Fees: Impact fees for the Ambulance District are hereby imposed on all new development located within Elmore County within the boundaries of the Ambulance District.

C. Fee Schedule: Impact fees shall be calculated in accordance with the fee schedule set forth below providing for standard fees based on the total number of dwelling units or square feet of nonresidential space in the development. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in the Ambulance District's Capital Improvements Plan as adopted by the Ambulance Fire District pursuant to Idaho Code§ 67-8208, as it may be amended.

Residential

Housing Type	Maximum Supportable Fee per Unit
Single Family	\$426
Multifamily	\$320

Nonresidential

Development Type	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	\$821
Office	\$316
Industrial	\$142
Institutional	\$314

D. Developer's Election: A developer shall have the right to elect to construct make improvements as outlined in the Capital Improvement Plans as per the project's proportionate share of the system improvements in lieu of or paying a project's proportionate share of system improvements costs by full and complete payment of impact fees, except as provided in Idaho Code § 67-8214(3), as it may be amended.

~~D. Developer's Election: A developer shall have the right to elect to pay a project's proportionate share of system improvements costs by payment of impact fee according to the fee schedule as full and complete payment of the development project's proportionate share of system improvements costs, except as provided in Idaho Code § 67-8214(3), as it may be amended.~~

E. Procedures:

Upon submittal of complete building permit plans or manufactured home installation permit, the County shall calculate the impact fee for the development within thirty (30) days of submittal or with issuance of building permit whichever occurs first.

F. Exemptions: The provisions of this chapter shall not apply to the following:

1. Rebuilding the same amount of floor space of a structure which is destroyed by fire or other catastrophe, provided the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
2. Remodeling or repairing a structure which does not increase the number of service units;
3. Replacing a residential unit, including a manufactured/mobile home, with another residential unit on the same lot; provided that, the number of service units does not increase;
4. Placing a temporary construction trailer, office or an RV used as living quarters per Elmore County Code on a lot;
5. Constructing an addition on a residential structure which does not increase the number of service units;
6. Adding uses that are typically accessory to residential uses, such as tennis court or a clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements; or
7. The installation of a modular building, manufactured/mobile home or recreational vehicle if the fee payer can demonstrate by documentation such as utility bills and tax records that either a modular building, manufactured/mobile home or recreational vehicle was legally in place on the lot or space prior to the effective date of this chapter; or an impact fee has been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.

8. Construction that would otherwise be subject to payment of the development impact fee pursuant to this chapter if undertaken by a taxing district, as defined in section 63-201, Idaho Code, or by an authorized

public charter school, as defined in section 33-5202A, Idaho Code, in the course of carrying out its statutory responsibilities.

G. Exemption Claim Process: A ~~F~~fee ~~P~~payer shall claim an exempt development activity upon application of a building permit or manufactured/mobile home installation permit, or if no building permit or manufactured/mobile home installation permit required, prior to the time construction commences. Any exemption not so claimed shall be deemed waived by the ~~F~~fee ~~P~~payer. Claims for exemption shall be determined by the Ambulance District within fifteen (15) days of receipt of the claim for exemption.

12-4-4 : COLLECTION OF IMPACT FEES; ENFORCEMENT:

A. Payment of Fees: The Ambulance District impact fee shall be paid to the Ceounty at the following times:

1. If a building permit or manufactured/mobile home installation permit is required, then before or at the time the permit is issued;
2. If no building permit or manufactured/mobile home installation permit is required, then at the time that construction commences; or
3. At such other time as the Ffee Ppayer or developer and the Ambulance District have agreed upon in writing with notice to the county.

B. Enforcement: When any Ambulance District impact fee is due pursuant to this chapter, or pursuant to the terms of any written agreement between a Ffee Ppayer and the Ambulance District, and such Ambulance District impact fee has not been paid in a timely manner, the Ceounty may exercise any or all of the following powers as applicable to its authority, in any combination, to enforce the collection of the Ambulance District impact fee:

1. Withhold building permits, manufactured home installation permits, or other county development approval related to the development for which the Ambulance District impact fee is due until all Ambulance District impact fees due have been paid, and issue stop work orders, and revoke or suspend a building permit;
2. Withhold utility services from the development for which the Ambulance District impact fee is due until all Ambulance District impact fees due have been paid;
3. Add interest to the Ambulance District Impact Fee not paid in full at the legal rate provided for in Idaho Code § 28-22-104, as it may be amended, plus five percent (5%) beginning on the date at which the payment of the Ambulance District impact fee was due until paid in full;
4. Impose a penalty of five percent (5%) of the total Ambulance District impact fee (not merely the portion dishonored, late or not paid in full) per month beginning on the date at which the payment of the Ambulance District impact fee was due until paid in full; and
5. Impose a lien pursuant to the authority of Idaho Code § 67-8213(4) for failure to timely pay an Ambulance District impact fee following the procedures contained in Idaho Code Title 45, Chapter 5.

C. In the event an Ambulance District impact fee is paid to the Fire Protection District, then the Ambulance District Administrator shall immediately notify the Ceounty of said payment.

D. All Ambulance District impact fees paid to the Ceounty shall be transferred to the Ambulance District Administrator on a once-a-month basis.

12-4-5 : CERTIFICATION:

A. A Fee Payer may request a written certification of the impact fee schedule or individual assessment which shall establish the impact fee for that development. Such certification shall establish the impact fee so long as there is no material change to the particular development as identified in the individual assessment application, or the impact fee schedule. A certification may be applied for in the following manner.

B. Requests for certification shall be in writing and made to the Ambulance District Administrator. Within thirty (30) days after receiving such request, the Ambulance District Administrator shall issue a written certification of the amount of the impact fee due for the proposed development. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the system improvement(s) for which the impact fee is intended to be used. The Ambulance District Administrator shall provide the certification to the Fee Payer.

12-4-6 : INDIVIDUAL ASSESSMENT: In lieu of calculating the amount of the impact fee using the impact fee schedules in section 3 of this chapter, an individual assessment of impact fees is permitted when the Fee Payer demonstrates by clear and convincing evidence that the established impact fee is inappropriate.

A. Individual Assessment Process: A Fee Payer may file a written request for an individual assessment of the development by the Ambulance District with the Ambulance District Administrator prior to the receipt of a building permit or other necessary approvals or entitlements from Elmore County, the City of Mountain Home, or the City of Glenns Ferry, or another incorporated municipality in Elmore County. A request for an individual Assessment process shall involve consideration of studies, data, and any other relevant information submitted by the Fee Payer to adjust the amount of the Ambulance District impact fee. If a fee payer files a request for the use of an individual assessment, the Fee Payer shall be responsible for retaining a qualified professional to prepare the individual assessment that complies with the requirements of this chapter, at the Fee Payer's expense. The Fee Payer shall bear the burden of proving by clear and convincing evidence that the resulting individual assessment is a more accurate measure of its proportionate share of the cost of system improvements, based on the Ambulance District's adopted level of service, than the development impact fees that would otherwise be due pursuant to the fee schedule.

B. Each individual assessment request and supporting documentation submitted by the Fee Payer shall be based on the same level of service standards and unit costs for system improvements used in the Ambulance District's capital improvements plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.

C. Each individual assessment request delivered to the Ambulance District Administrator may then be accepted, rejected, or accepted with modifications by the Ambulance District Administrator as the basis for calculating the Ambulance District impact fee. The criteria for acceptance, rejection or acceptance with modifications shall be whether the individual assessment is a more accurate measure of demand

for system improvements element(s) created by the proposed development, or the costs of those facilities, than the applicable fee shown in the fee schedule.

D. The Ambulance District Administrator shall issue a written decision within thirty (30) days following receipt of a completed request for individual assessment together with all supporting information from the ~~F~~fee ~~P~~payer, so as not to unreasonably delay the developer's (~~F~~fee ~~P~~payer's) subsequent applications to the county or city for building permits.

E. The decision by the Ambulance District Administrator on an application for an individual assessment shall include an explanation of the calculation of the Ambulance District impact fee, shall specify the system improvement(s) for which the Ambulance District impact fee is intended to be used, and shall include an explanation of those factors identified in Idaho Code § 67- 8207.

F. If an individual assessment is accepted or accepted with modifications by the Ambulance District Administrator, the Ambulance District impact fee due under this chapter for such development shall be calculated according to such individual assessment.

G. The Ambulance District Administrator shall provide notice of final determination of an individual assessment to the Fee Payer and Elmore County.

12-4-7 : DEVELOPER CREDITS AND REIMBURSEMENT:

A. When a developer or their predecessor in title or interest has constructed system improvements of the same category as an Ambulance District's capital improvements element, or contributed or dedicated land or money towards the completion of system improvements of the same category as the Ambulance District's capital improvements element, and the Ambulance District has accepted such construction, contribution or dedication, the Ambulance District shall issue a credit against the Ambulance District's impact fees otherwise due for the same Ambulance District's capital improvements element in connection with the proposed development, as set forth in this section, credit shall be issued regardless of whether the contribution or dedication to system improvements was required by the Ambulance District as a condition of development approval or was offered by the developer and accepted by the Ambulance District in writing, and regardless of whether the contribution or dedication was contributed by the developer or by a local improvement district controlled by the developer.

B. Credits against an Ambulance District impact fee shall not be given for:

1. Project Improvements; or
2. Any construction, contribution or dedication not agreed to in writing by the Ambulance District prior to commencement of the construction, contribution, or dedication.

Credits issued for one Ambulance District capital improvements element may not be used to reduce Ambulance District impact fees due for a different capital improvement. No credits shall be issued for system improvements

contributed or dedicated prior to the effective date of this chapter.

C. Valuation of Credit at Present Value:

1. Land: Credit for qualifying land dedications shall, at the ~~F~~fee ~~P~~payer's option, be valued at the present value of one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the county assessor.
2. Improvements: Credit for qualifying acquisition or construction of System Improvements shall be valued by the Ambulance District at the present value of such improvements based on complete engineering drawings, specifications, and construction cost estimates submitted by the ~~F~~fee ~~P~~payer to the Ambulance District. The Ambulance District Administrator shall determine the amount of credit due based on the information submitted, or, if it determines that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the Ambulance District as a more accurate measure of the value of the offered System Improvements to the Ambulance District.

D. When Credits Become Effective:

1. Land: Approved credits for land dedications shall become effective when the land has been conveyed to the Ambulance District in a form acceptable to the Ambulance District, at no cost to the Ambulance District, and has been accepted by the Ambulance District. Upon request of the ~~F~~fee ~~P~~payer, the Ambulance District shall issue a letter stating the amount of credit available.
2. Improvements. Approved credits for acquisition or construction of system improvements shall generally become effective when:
 - a. All required construction has been completed and has been accepted by the Ambulance District;
 - b. A suitable maintenance and warranty bond has been received and approved by the Ambulance District; and
 - * c. All design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the Ambulance District and the State of Idaho.

Upon request of the fee payer, the Ambulance District shall issue a letter stating the amount of credit available.

E. Credit Request Process:

1. Request: In order to obtain a credit against an Ambulance District impact fee otherwise due, a ~~F~~fee ~~P~~payer shall submit to the Ambulance District Administrator a written offer of request to dedicate to the Ambulance District specific parcels of qualifying land or a written offer to contribute or construct specific system Improvements to the Ambulance District capital facilities in

accordance with all applicable state or county design and construction standards, and shall specifically request a credit against the type of Ambulance District impact fee for which the land dedication or system improvements is offered.

2. Review: After receipt of the written offer of request for credit, the Ambulance District Administrator shall review the request and determine whether the land or system improvements offered for credit will reduce the costs of providing Ambulance District capital facilities by an amount at least equal to the value of the credit. If the Ambulance District Administrator determines that the offered credit satisfies that criteria and will be acceptable to the Ambulance District's Board of Commissioners, then the credit shall be issued. The Ambulance District shall complete its review and determination of an application within thirty (30) days after receipt of an application for credit.

3. Credits Exceeding Fee Amounts Due: If the credit due to a Ffee Ppayer pursuant to subsection C exceeds the Ambulance District impact fee that would otherwise be due from the Ffee Ppayer pursuant to the chapter (whether calculated through the impact fee schedule in section 3 of this chapter or through an individual assessment), the Ffee Ppayer may choose to receive such credit in the form of either:

a. A credit against future Ambulance District impact fee due for the same system improvements; or

b. A reimbursement from Ambulance District impact fees paid by future development that impacts the system improvements contributed or dedicated by the fee payer.

Unless otherwise stated in an agreement with the Ffee Ppayer, the Ambulance District shall be under no obligation to use any of the Ambulance District funds

- other than Ambulance District impact fees paid by other development for the same system improvements - to reimburse the Ffee Ppayer for any credit in excess of Ambulance District impact fees that are due.

1. Written Agreement Required: If credit or reimbursement is due to the Ffee Ppayer pursuant to this section, the Ambulance District shall enter into a written agreement with the Ffee Ppayer, negotiated in good faith, prior to the contribution, dedication, or funding of the system improvements giving rise to the credit. The agreement shall provide for the amount of credit or the amount, time, and form of reimbursement, and shall have a term not exceeding ten (10) years.

2. The Ambulance District Administrator's determination on the written offer of request for credit shall be provided to the fee payer and the county.

12-4-8 : METHODOLOGY FOR THE CALCULATION OF IMPACT FEES:

A. General Provisions:

1. Accounting Principles: The calculation of the impact fee shall be in

accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the ~~E~~fee ~~P~~ayer.

2. Levels Of Service: The impact fee shall be calculated on the basis of levels of service for public facilities in the adopted capital improvement plan that are applicable to existing development as well as new growth and development. The construction, improvement, expansion, or enlargement of new or existing public facilities for which the impact fee is imposed must be attributable to the capacity demands generated by the new development.

3. Methodology; Proportionate Methodology: The impact fee shall not exceed a proportionate share of the cost of the system improvements determined in accordance with Idaho Code § 67-8207, as it may be amended. Impact fees shall be based on actual system improvements costs or reasonable estimates of such costs. The amount of the impact fee shall be calculated using the methodology contained in the adopted capital improvements plan.

B. Proportionate Share Determination:

1. The impact fee shall be based on a reasonable and fair formula or method under which the impact fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the Ambulance District in the provision of system improvements to serve the new development. The proportionate share is the costs attributable to the new development after the Ambulance District considers the following:

- a. Any appropriate credit, offset or contribution of money, dedication of land or construction of system improvements;
- b. Payments reasonably anticipated to be made by or as a result of a new Development in the form of user fees and debt service payments;
- c. That portion of general tax or other revenues allocated by the Ambulance District to system improvements; and
- d. All other available sources of funding such system improvements.

2. In determining the proportionate share of the cost of system improvements to be paid by the developer, the following factors shall be considered by the Ambulance District and accounted for in the calculation of the impact fee:

- a. The costs of existing system improvements within the service area;
- b. The means by which existing system improvements have been financed;

- c. The extent to which the new development will contribute to system improvements costs through taxation, assessments, or developer or landowner contributions, or has previously contributed to system improvements costs through developer or landowner contributions;
- d. The extent to which the new development is required to contribute to the cost of existing system improvements in the future;
- e. The extent to which the new development should be credited for providing system improvements, without charge to other properties within the service area;
- f. Extraordinary costs, if any, incurred in serving the new development;
- g. The time and price differential inherent in a fair comparison of fees paid at different times; and
- h. The availability of other sources of funding system improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.

12-4-9 : EXTRAORDINARY IMPACTS

Determination of Extraordinary Impacts are made as follows:

A. In the event the County makes an initial determination that Development may impose Extraordinary Impact, the County shall provide the Development application to the Ambulance District Administrator along with the County's initial determination. The Ambulance District Administrator shall then review and determine whether the Development application will impose Extraordinary Impact.

B If the Ambulance District Administrator determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the Ambulance District Administrator will notify the Fee Payer

B If the Ambulance District Administrator determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the Ambulance District Administrator will notify the Fee Payer and the County of such Ambulance District impact fee determination within thirty (30) days after Ambulance District Administrator's receipt from the County of the Development application and the County's initial determination. Such notice shall include a statement that the potential impacts of such Development on System Improvements are not adequately addressed by the Capital Improvements Plan, and that a supplemental study, at the Fee Payer's expense will be required.

C Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to:

- 1. an indication the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on Ambulance District

Capital Facilities from the proposed Development or activity.

D Within thirty (30) days following the designation of a Development with Extraordinary Impact, the Ambulance District Administrator shall meet with the Fee Payer to discuss whether the Fee Payer wants to:

1. pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; or

2. modify the proposal to avoid generating Extraordinary Impact; or

3. withdraw the application for certification, Building Permit or Development.

E If the Fee Payer agrees to pay for the supplemental study required to document the proposed Development's Proportionate Share of System Improvements Costs, then the Ambulance District and the Fee Payer shall jointly select an individual or organization acceptable to both to perform such study. The Fee Payer shall enter into a written agreement with such individual or organization to pay the costs of such study. Such agreement shall require the supplemental study to be completed within thirty (30) days of such written agreement unless the Fee Payer agrees to a longer time.

F Once the study has been completed, the Fee Payer may choose to:

1. pay the Proportionate Share of System Improvements Costs documented by the supplemental study; or

2. modify the proposed Development to reduce such costs; or

3. withdraw the application.

If the Fee Payer agrees to pay the System Improvements Costs documented in the supplemental study, that agreement shall be reduced to writing between the Ambulance District and the Fee Payer prior to review and consideration of any application for any Development or Building Permit related to the proposed Development.

G Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study, nothing in this ordinance shall obligate the County to approve Development that results in an Extraordinary Impact to the Ambulance District.

Notwithstanding any agreement of Extraordinary Impact by the Fee Payer, the Development Impact Fees as outlined herein shall be paid in full and be a part of the Fee Payer's obligation for the proposed Development as outline herein.H.

12-4-10 FEE PAYER REFUNDS:

A. Refund:

1. An impact fee shall be refunded to a ~~F~~fee ~~P~~payer, or successor in interest, or a property owner in the following circumstances:

- a. Service is available but never provided;
- b. A building permit, or permit for installation of a manufactured home, is denied or abandoned;
- c. The ~~F~~fee ~~P~~payer pays an impact fee under protest and a subsequent review of the fee paid or the completion of an individual assessment determines that the fee paid exceeded the proportionate share to which the Ambulance District was entitled to receive;
- d. The Ambulance District has collected an impact fee and the Ambulance District has failed to appropriate or expend the collected fees pursuant to section 2 below; or
- e. Failure of the Ambulance District to commence construction or encumber the funds in the Capital Projects Fund.

2. Any impact fee paid shall be refunded if the Ambulance District has failed to commence construction of system improvements in accordance with this chapter, or to appropriate funds for such construction, within eight (8) years after the date on which such fee was collected by the Ambulance District. Any refund due shall be paid to the owner of record of the parcel for

which the Ambulance District's impact fee was paid. The Ambulance District may hold impact fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the Ambulance District identifies in writing:

- a. A reasonable cause why the fees should be held longer than eight (8) years; and
- b. An anticipated date by which the fees will be expended.

If the Ambulance District complies with the previous sentence, then any impact fees so identified shall be refunded to the ~~F~~fee ~~P~~payer if the Ambulance District has failed to commence construction of system improvements in accordance with the written notice, or to appropriate funds for such construction on or before the date identified in such writing.

3. After an impact fee has been paid pursuant to this chapter and after a certificate of occupancy has been issued by the Ambulance District, no refund of any part of such fee shall be made if the project for which the fee was paid is later demolished, destroyed, or is altered, reconstructed, or reconfigured so as to reduce the size of the project or the number of units in the project.

4. Each refund shall include a refund of interest at one-half the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was originally paid.

B. Process: The Ambulance District shall make a determination of whether a refund is due within thirty (30) days after receipt of a written request for a refund from the ~~F~~fee ~~P~~payer, successor in interest, or an owner of record of the property for which the fee was paid. When the right to a refund exists, the Ambulance District shall send the refund within ninety (90) days after the Ambulance District determines that a refund is due.

12-4-11 : ESTABLISHMENT OF CAPITAL PROJECTS FUND; FUND ACCOUNTS:

A. Capital Projects Funds Established: The capital projects fund will be maintained by the Ambulance District for the purpose of ensuring that all impact fees collected, pursuant to this chapter, are used to address impacts reasonably attributable to new development for which the impact fees are paid. The capital projects fund shall have its own interest-bearing account. The interest earned on the account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as it may be amended, but shall be considered funds of the capital projects fund and shall be subject to the same restrictions on uses of funds as the impact fees on which the interest is generated.

B. Deposit of Impact Fees: All monies paid by a ~~F~~fee ~~P~~payer, pursuant to this chapter, shall be identified as impact fees and upon receipt by the Ambulance District shall be promptly deposited in the capital projects fund account.

1. Monies in the capital projects fund account shall be spent in the order

collected, on a first- in/first-out basis.

2. The Ambulance District shall maintain and keep accurate financial records for the account which records shall:

a. Show the source and disbursement of all revenues;

b. Account for all monies received;

c. Ensure that the disbursement of funds from the account shall be used solely and exclusively for the provisions of projects specified in the capital improvements plan; and

d. Provide an annual accounting for the impact fee capital projects fund account showing the source and amount of all funds collected and the projects that were funded, which annual accounting shall be provided to the county as part of the annual audit process of this chapter.

12-4-12 : EXPENDITURE OF IMPACT FEES:

A. Expenditures: Expenditures of impact fees collected and deposited in the capital projects fund shall be made only for system improvements within the service area for which the impact fee was collected in accordance with the capital improvements plan.

B. Capital Improvements Plan Reimbursement; Surcharge: A portion of each impact fee collected may be designated as a surcharge for reimbursement for the cost of preparing the capital improvements plan in accordance with Idaho Code § 67-8208. The surcharge shall not exceed the development's proportionate share of the cost of preparing the capital improvements plan.

12-4-13 : APPEALS, PROTEST AND MEDIATION:

A. Appeals: Any Ffee Ppayer that is or may be obligated to pay an Ambulance District impact fee, individual assessment, or an extraordinary impact, or that claims a right to receive a refund, reimbursement, exemption, or credit under this chapter, and who is dissatisfied with a decision made by the Ambulance District Administrator in applying this chapter, may appeal such decision to the Board of Commissioners. The Ffee Ppayer shall have the burden on appeal of proving by clear and convincing evidence that the decision was in error.

B. Appeal Process: Appeals of denials of impact fee schedule assessments, refunds, reimbursements, exemptions, credits, individual assessments, or extraordinary impacts ~~an exemption~~ from impact fees under section 3 of this chapter.

1. A Ffee Ppayer shall file a written notice of the appeal with the Ambulance District Administrator ~~the County Land Use and Building Department~~ within thirty (30) days after the date of the Ambulance District Administrator's decision or the date on which the Fee Payer submitted a payment of the Ambulance District Impact Fees under protest, whichever is later. ~~a denial of an exemption~~. Such notice of appeal shall include a statement describing why the Ffee Ppayer believes that the appealed

decision was in error, together with copies of any documents that the fee payer believes support the claim.

2. The Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The Fee Payer shall have a right to be present and to present evidence in support of the appeal. The Ambulance District Administrator shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the Board of Commissioners in considering the appeal shall be whether:

- a. the decision or interpretation made by the Ambulance District Administrator;
- b. the alternative decision or interpretation offered by the Fee Payer, more accurately reflects the intent of this title that new Development in the Ambulance District pay its Proportionate Share of the costs of System Improvements to Fire District facilities necessary to serve new Development and whether the provisions of this title have been correctly applied. The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

The Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

2.3. Following the decision of an appeal to the Board of Commissioners, a Fee Payer may further appeal the Board of Commissioners' decision to the County Board of Commissioners. The Land Use and Building Department shall schedule a hearing in front of the County Board of Commissioners within thirty (30) days of receiving

the appeal. The ~~F~~fee ~~P~~payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Ambulance District Administrator or Board of Commissioners ~~personnel~~ who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision.

3.4. The County Board of Commissioners shall consider the decision on appeal ~~denying the exemption~~ and also consider any additional evidence that may be offered by the ~~F~~fee ~~P~~payer and Ambulance District staff. The County Board of Commissioners may affirm, reverse, or modify in whole or in part the decision appealed ~~from~~ and issue a written decision within thirty (30) days.

4.5. A final decision of the County Board of Commissioners may be judicially reviewed pursuant to Idaho Code § 31- 1506.

~~C. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.~~

~~1. The fee payer shall file a written notice of the appeal with the Ambulance District Administrator within thirty (30) days after the date of the Ambulance District Administrator's decision, or the date on which the fee payer submitted a payment of the impact fee under protest, whichever is later. Such written application shall include a statement describing why the fee payer believes that the appealed decision was in error, together with copies of any documents that the fee payer believes support the claim.~~

~~2. The Ambulance District's Board of Commissioners shall hear the appeal within sixty (60) days after receipt of a written notice of appeal. The fee payer or its representative shall have a right to be present and to present evidence in support of the appeal. The Ambulance District Administrator who made the decision under appeal or their representatives shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the County's Board of Commissioners in considering the appeal shall be whether:~~

- ~~• The decision or interpretation made by the Ambulance District Administrator; or~~
- ~~• The alternative decision or interpretation offered by the fee payer, more accurately reflects the intent of this chapter that new development in the service area pay its proportionate share of the costs of system improvements to public facilities necessary to serve new development and whether the chapter has been correctly applied.~~

~~The Ambulance District's Board of Commissioners shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.~~

D.C. Payment Under Protest: A ~~F~~fee ~~P~~payer may pay an impact fee under protest in order not to delay in the issuance of a building permit by the county. A fee payer making a payment under protest shall not be estopped from exercising the right to

appeal provided herein, nor shall such fee payer be estopped from receiving a refund of any amount deemed to have been illegally collected.

E.D. Mediation:

1. Any **Ffee Ppayer** that has a disagreement with a decision made by the Ambulance District Administrator regarding an impact fee determination that is or may be due for a proposed development pursuant to this chapter, may enter into a voluntary agreement with the county or the Ambulance District, as the case may be, to subject the disagreement to mediation by a qualified independent party acceptable to both parties to the mediation.
2. Mediation may take place at any time following the filing of a timely appeal, or as an alternative to such appeal, provided that the request for mediation is filed no later than the last date on which a timely appeal could be filed pursuant to this section.
3. Participation in mediation does not preclude the **Ffee Ppayer** from pursuing other remedies provided for in this section.
4. If mediation is requested, any related mediation costs shall be shared equally by the parties to the mediation, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.
5. In the event that mediation does not resolve the issues, the **Ffee Ppayer** retains all rights of appeal as set forth in this section.

12-4-14 : PERIODIC REVIEWS; ANNUAL BUDGET:

A. Review and Modification of Capital Improvements Plan: Unless the Ambulance District Board of Commissioners deems some other period is appropriate, the Ambulance District shall, at least once every five (5) years, commencing from the date of the original adoption of the capital improvements plan, review the development potential and update the capital improvements plan in accordance with the procedures set forth in Idaho Code § 67-8206, as it may be amended. Each update shall be prepared by the Ambulance District in consultation with the Joint Development Impact Fee Advisory Committee.

B. Annual budget: The Ambulance District shall annually adopt a capital budget and deliver a copy to the **Ccounty** within thirty (30) days of adoption.

12-4-15 : AUDIT: As part of its annual audit process, the Ambulance District shall prepare an annual report:

A. Describing the amount of all impact fees collected, appropriated, or spent during the preceding year; 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 year.

12-4-16 : JOINT ADVISORY COMMITTEE:

A. Establishment and Purpose: Pursuant to Idaho Code § 67-8205, there is hereby established jointly with the Fire and Ambulance District a Joint Development Impact Fee Advisory Committee (Joint Advisory Committee), whose purpose is to carry out the duties as set forth in Idaho Code § 67-8205(3), as it may be amended.

B. Membership: The Joint Advisory Committee shall be composed of not fewer than five (5) members. Two (2) or more members shall be active in the business of development, building or real estate. Two (2) or more members shall not be active in the business of development, building or real estate. There must be Joint Development Impact Fee Advisory Committee members that reside within the boundaries of the services areas of the Fire and Ambulance Districts.

C. Meetings: Meetings may be called by the Joint Advisory Committee by giving reasonable notice of the time and place of the meeting in accordance with the Open Meetings Law, Idaho Code §§ 74-201 *et seq.*, as may be amended. The Joint Advisory Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the approval of the Ambulance District and County, and elect such officers as deemed necessary.

D. Continuation of existing Committees: Each development impact fee advisory committee established as part of the preparation of the respective capital improvements plans shall become the Joint Development Impact Fee Advisory Committee and shall continue in existence.

12-4-17 : MISCELLANEOUS PROVISIONS:

A. Nothing in this chapter shall prevent the Ambulance District from requiring a developer to construct reasonable project improvements, as are required by the fire codes and other rules that are adopted by the state fire marshal, in conjunction with a development.

B. Nothing in this chapter shall be construed to prevent or prohibit private agreements between property owners or developers, the Idaho Transportation Department and governmental entities in regard to the construction or installation of system improvements or providing for credits or reimbursements for system improvements costs incurred by a developer including inter-project transfers of credits or providing for reimbursement for project improvements which are used or shared by more than one (1) development project.

C. Nothing in this chapter shall obligate the Ambulance District to approve development which results in an extraordinary impact.

D. Nothing in this chapter shall obligate the Ambulance District to approve any development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this chapter.

E. Nothing in this chapter shall be construed to create any additional right to develop real property or diminish the Ambulance District in regulating the orderly development of real property within its boundaries.

F. Nothing in this chapter shall work to limit the use by the Ambulance District of the power of eminent domain or supersede or conflict with requirements or procedures authorized in the Idaho code for local improvement district or general

obligation bond issues.

G. The Ambulance District shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during the annual budget process, lobbying efforts, tax increment financing, and implementation of user fees, administrative and regulatory fees, and other forms of revenue.

H. Notwithstanding any other provision of this chapter, that portion of a project for which a complete application for a building permit has been received by the county, prior to the effective date of this chapter, shall not be subject to the impact fee imposed by this chapter. If the resulting building permit is later revised or replaced after the effective date of the ordinance codified in this chapter, and the new building permit(s) reflects a development density, intensity, development size or number of service units more than ten percent (10%) higher than that reflected in the original building permit, then the impact fee may be charged on the difference in density, intensity, development size or number of service units between the original and the revised or replacement building permit.

I. Any monies, including any accrued interest not assigned to specific system improvements within such capital improvements plan and not expended or refunded pursuant to this chapter shall be retained in the same account until the next fiscal year.

J. If the Ambulance District discovers an error in the capital improvements plan that results in assessment or payment of more than a proportionate share of system improvement costs on any proposed development, the Ambulance District Administrator shall:

1. Adjust the impact fee to collect no more than a proportionate share; or
2. Discontinue the collection of any impact fees until the error is corrected by ordinance.

K. If impact fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a ~~F~~fee ~~P~~payer shall be refunded by the Ambulance District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the fee payer shall be paid to the Ambulance District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in Idaho Code § 28-22-104 from the date on which the fee was paid.

12-4-18 : **RULES OF CONSTRUCTION:** All provisions, terms, phrases, and expressions contained in this chapter shall be liberally construed in order that the true intent and meaning of the Act, the Board of Mountain Home Rural Ambulance District, and the Elmore County Board of Commissioners may be fully carried out.

Subject: FW: impact fee --addendum--- DIFAC committee
Sent: 7/30/2025, 10:11:31 AM
From: James Roddin<jroddin@elmorecountyid.gov>
To: arg@elamburke.com
Cc: Mitra Mehta-Cooper

Exhibit 4



James Roddin
Land Use and Building Department
Interim Director
520 E 2nd S Street
Mountain Home, Idaho 83647
208-587-2142 ext 1290
208-598-5364 (Cell)



From: John Cristobal <c2john@msn.com>
Sent: Wednesday, July 16, 2025 9:38 AM
To: jscarrie@aol.com; Curt Kaneaster <kaneasterconstruction@gmail.com>; timstandish@yahoo.com; tmitchell@tkm-architecture.com; c2john@msn.com; James Roddin <jroddin@elmorecountyid.gov>
Subject: Fw: impact fee --addendum--- DIFAC committee

From: John Cristobal <c2john@msn.com>
Sent: Tuesday, July 15, 2025 9:50 PM
To: John Cristobal <c2john@msn.com>
Subject: impact fee --addendum--- DIFAC committee

Subject: Addendum to Development Impact fee studies and Capital Improvement Plans

James Roddin,
As per discussion of our meeting last Thursday 7-10-25 , as requested we are providing you a recommendation from the committee that was present at the meeting.
As you well know this Impact fee discussion is a very difficult one to have. We as a committee applaud you and your department people that have put forth much energy with the impact fee discussions with all parties involved. To be quite clear this advisory committee has put forth a considerable amount of time looking through documents and listening to all associated groups. We as a committee have found ourselves to be put in a very unwinnable situation—professionally everyone on our committee is involved in one form or another with the county and cities and departments that are involved in the impact fee discussions. At the meeting we were given the Addendum to Development Impact fee studies and Capital Improvement Plans and asked to have a recommendation for it ---basically a pass recommendation or a do not pass recommendation. I could elaborate for volumes as per discussions we have had at length as committee members but not to bore you with details I will give you the recommendation as requested. Please forward our recommendation onto the county P and Z , Commissioners, Council and city P and Z. I would include Glens Ferry in the discussion but do not know where they are in the process.

Committee members present at meeting were Cristobal,Kaneaster,Standish,Carrie and Mitchell.

Recommendation:

3 do not pass

1 pass

1 neutral

As a note: the no pass is reflective of many deficiencies—but the primary driver is that growth estimates have simply failed to materialize to date.

If I can be of assistance please call.

Professionally,

John Cristobal

Exhibit 5


Subject: FW: DIFAC addendum to CIP
Sent: 8/20/2025, 2:15:53 PM
From: James Roddin<jroddin@elmorecountyid.gov>
To: Mitra Mehta-Cooper; arg@elamburke.com

Good afternoon,

Here is the response from John on the Impact Fee's



James Roddin
Land Use and Building Department
Interim Director
520 E 2nd S Street
Mountain Home, Idaho 83647
208-587-2142 ext 1290
208-598-5364 (Cell)



From: John Cristobal <c2john@msn.com>
Sent: Tuesday, August 19, 2025 9:27 PM
To: James Roddin <jroddin@elmorecountyid.gov>
Subject: Fw: DIFAC addendum to CIP

Hello James,
Please see responses below.
Professionally,
John

From: John Cristobal <c2john@msn.com>
Sent: Tuesday, August 19, 2025 5:09 PM
To: John Cristobal <c2john@msn.com>
Subject: Fw: DIFAC addendum to CIP

From: John Cristobal <c2john@msn.com>
Sent: Tuesday, August 19, 2025 4:48 PM
To: John Cristobal <c2john@msn.com>
Subject: DIFAC addendum to CIP

Hello committee members and Elmore county staff.

Following is my rambling response to our meeting held 8-15-25. As everyone is aware this meeting was held after the previous meeting held on 7-15-25.

Several points were discussed during this meeting:

1. Committee members were /are under the impression that impact fees were to stand all together not one fee adopted and others not. In the situation with the City --EMS has been adopted while Sheriff and Jail haven't.

2. Another point that was made is that fees collected are to basically stay in the same service area. The lady from Glenns Ferry brought up a point that she was very concerned if fees collected in one location were basically used in another.
3. There are Capital projects slated to begin in 2027 as per the addendum. There will not be enough funds available at the current rate to fund them—which brought up the discussion of the item #2.
4. The level of service numbers were questioned again.
5. The growth rates as given in the addendum are at 3% and we are not at those rates. The rates of growth are around .75 to 1 %.
6. The DIFAC committees and committee members have found themselves in a showdown between the cities and county governments—I can personally attest to the fact that what I thought we were getting into was to have a meeting and basically say the rates were too high or too low then get them adjusted and be done with the process and get on with our lives.
7. As a committee we feel the heat for agreements between the cities and the County that should have been done long before we entered the process. Please keep in mind that all of the paid experts that put this together are no longer on payroll.
8. We were selected as a group to advise, not to be politicians however after being involved in this we are getting a strong dose of politics. At one point during the meeting last Friday a statement was made that sums up the entire process ----" well you know John it's just politics." The statement was made in reference to EMS being accepted by the city and not Jail and Sheriff.
9. It's interesting that a bare lot that is worth \$200-\$300 in taxes then a home is built on it and in less than twelve months its assessed taxes are now \$2500 to \$3000 per year forever or higher.
10. Approximately --fees collected to date are at \$410,000 ----fees that should have been collected roughly \$3,700,000 give or take 12%. Even if the cities do come in their numbers will be roughly at half.
11. Projections were made at 444 units built in the county including the city per year and currently if the city numbers are accurate, they are approx. 80-110 units so the city 100 units plus the counties 35 units equals 135 units per year —100+35=135 . Please keep in mind that none of these numbers are reflective of Mayfield springs—their numbers are approximately 280 units per year.
12. The Rural fire departments are facing similar shortfalls in their estimates --Mtn home fire budgeted 69 units /year- actual about 17 or 18. King Hill budgeted 17 units per year and actual 3 or 4.
13. As a committee we strongly urged officials to reconsider their growth and level of service models—they may have been considered but were not adjusted which has resulted in projections/collections that are nowhere near the levels that were forecasted. Now as an advisory group we are given addendums and are expected to rubber stamp them because " it's what we really need to do ".

To close and give you my recommendation—As a committee person we are truly damned if we do and damned if we don't.

Recommendation: Neutral

Please forward this to County P and Z , County Commissioners, Glenns Ferry DIFAC, Mtn Home DIFAC ,King Hill Fire,Mtn Home Fire and all concerned Council representatives.

Professionally,

John Cristobal