

AN ORDINANCE AMENDING THE ADA COUNTY CODE BY THE ADDITION OF A NEW TITLE 10, CHAPTER 1 ENTITLED PARTICIPATING FIRE PROTECTION DISTRICT IMPACT FEES; PROVIDING FOR: A SHORT TITLE, AUTHORITY, APPLICABILITY, AND PURPOSE; DEFINITIONS; THE ESTABLISHMENT OF FIRE DISTRICT SERVICE AREAS, THE IMPOSITION OF PARTICIPATING FIRE PROTECTION DISTRICTS' IMPACT FEES, AND EXEMPTIONS; THE METHOD OF THE COLLECTION OF PARTICIPATING FIRE PROTECTION DISTRICT IMPACT FEES AND ENFORCEMENT THEREOF; ESTABLISHING A PROCESS FOR IMPACT FEE CERTIFICATION; ESTABLISHING A PROCESS FOR INDIVIDUAL ASSESSMENT; DEVELOPER CREDITS AND REIMBURSEMENTS; THE METHODOLOGY FOR CALCULATION OF PARTICIPATING FIRE PROTECTION DISTRICTS' IMPACT FEES; THE ESTABLISHMENT OF A PROCESS FOR EXTRAORDINARY IMPACTS; A PROCESS FOR FEE PAYER REFUNDS; ESTABLISHMENT OF IMPACT FEE TRUST FUNDS AND TRUST ACCOUNTS; THE USE AND EXPENDITURE OF PARTICIPATING FIRE DISTRICT IMPACT FEES; THE ESTABLISHMENT FOR APPEALS, PROTEST AND MEDIATION; THE PERIODIC REVIEWS OF THE CAPITAL IMPROVEMENTS PLANS; THE FILING OF AN ANNUAL REPORT AS A PART OF EACH PARTICIPATING FIRE PROTECTION DISTRICT'S ANNUAL AUDIT; THE CREATION OF JOINT DEVELOPMENT IMPACT FEE ADVISORY COMMITTEES; MISCELLANEOUS PROVISIONS; CONSTRUCTION OF ORDINANCE INTENT.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ADA COUNTY, IDAHO, THAT ADA COUNTY CODE BE AMENDED TO ADOPT A NEW TITLE 10, CHAPTER 1, TO READ AS FOLLOWS:

**TITLE 10
IMPACT FEES**

**CHAPTER 1 – PARTICIPATING FIRE PROTECTION DISTRICT DEVELOPMENT
IMPACT FEES**

10-1-1: SHORT TITLE, APPLICABILITY, EXEMPTIONS, AND PURPOSE:

- A. Short title: This chapter shall be known and may be cited as the *Ada County Participating Fire Protection District Development Impact Fee Ordinance*.
- B. Findings: The Board of Ada County Commissioners finds that:
 - 1. Within unincorporated Ada County, the County is experiencing considerable growth and development.
 - 2. The new growth and development occurring within unincorporated Ada County will place ever-increasing demands on fire protection districts whose boundaries include land in unincorporated Ada County to provide, improve and expand

existing fire protection districts' 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 public safety 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 safety facilities needed to serve the new growth and development.

3. Fire protection 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 Participating Fire Protection Districts are both affected by the considerable growth and development as is occurring within the County, that the County and the Participating Fire Protection Districts 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 Participating Fire Protection Districts 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 ordinance 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 Participating Fire Protection Districts; and the County's and the Participating Fire Protection Districts' 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 a Participating Fire Protection District in unincorporated Ada 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.

10-1-2: 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:

APPROPRIATE shall mean 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 Participating Fire Protection District.

BOARD OF COMMISSIONERS shall mean the Board of Commissioners of a Participating Fire Protection District, which is its governing board.

BUILDING PERMIT shall mean the permit required for foundations, new construction and additions pursuant to Chapter 2, Title 7, Ada County Code.

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

CAPITAL IMPROVEMENTS ELEMENT shall mean a component of the Capital Improvements Plan of each Participating Fire Protection District adopted by the Participating Fire Protection District and the County pursuant to Chapters 65 and 82 of Title 67, Idaho Code, as they may be amended, which component meets the requirements of the capital improvements plan required by the Act.

CAPITAL IMPROVEMENTS PLAN shall mean with respect to each Participating Fire Protection District, the Impact Fee Study and Capital Improvements Plan recommended by their Joint Advisory Committee and adopted by each Participating Fire Protection District and the County that identifies Fire District Capital Facilities for which each Participating Fire Protection District's Impact Fees may be used as a funding source.

COUNTY shall mean Ada County, Idaho.

COUNTY BOARD OF COMMISSIONERS shall mean the Board of Commissioners of Ada County.

DEVELOPER shall mean 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.

DEVELOPMENT shall mean 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.

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

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

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

EXTRAORDINARY COSTS shall mean those costs incurred as result of an extraordinary impact.

EXTRAORDINARY IMPACT shall mean an impact which is reasonably determined by the Participating Fire Protection District to: (i) result in the need for Fire District system improvements, the cost of which will significantly exceed the sum of the development impact fees to be generated from the project or the sum agreed to be paid pursuant to a development agreement as allowed by Idaho Code § 67-8214(2), as it may be amended; or (ii) result in the need for Fire District system improvements which are not identified in the Capital Improvements Plan.

FAMILY shall mean:

1. A person living alone or two (2) or more persons related by blood or marriage.
2. A group of not more than ten (10) persons who need not be related by blood or marriage living together in a dwelling unit.
3. Eight (8) or fewer unrelated mentally and/or physically handicapped or elderly persons residing in a dwelling unit who are supervised at the dwelling in connection with their handicap or age related infirmity, provided that no more than two (2) staff members reside in the dwelling unit at any one time. (Resident staff shall not be counted toward the "8 or fewer" criterion.)

FEE PAYER shall mean the person who pays or is required to pay a Participating Fire Protection District's Impact Fee. A fee payer may include a Developer.

FIRE DISTRICT ADMINISTRATOR shall mean the Fire District Administrator of each Participating Fire Protection District, and their designee.

FIRE DISTRICT CAPITAL FACILITIES shall mean stations and equipment of each Participating Fire Protection District which is identified in Exhibit III-2 of each Participating Fire Protection District's Capital Improvements Plan as adopted by the County, and specifically including those related costs including System Improvements Costs, but not including maintenance, operations, or improvements that do not expand their capacity.

FIRE DISTRICT IMPACT FEE shall mean 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 Participating Fire Protection 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.

INTERGOVERNMENTAL AGREEMENT shall mean and refer to each Participating Fire Protection 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.

JOINT ADVISORY COMMITTEE shall mean the County and each of the Participating Fire Protection District's Joint Development Impact Fee Advisory Committee formed and staffed by each of the Participating Fire Protection Districts pursuant to Idaho Code § 67-8205 to prepare and recommend each Participating Fire Protection District's Capital Improvements Plan and any amendments, revisions or updates of the same.

LAND USE ASSUMPTIONS shall mean a description of the service area and projections of land uses, densities, intensities and population in the service area over at least a ten (10) year period.

LEVEL OF SERVICE shall mean a measure of the relationship between service capacity and service demand for Public Facilities.

MANUFACTURED/MOBILE HOME shall mean 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.*

MODULAR BUILDING shall mean 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.

PARTICIPATING FIRE PROTECTION DISTRICT shall mean and refer to a fire protection district organized and existing by virtue of the Fire Protection District Law, Chapter 14, Title 31, Idaho Code and which has entered into an intergovernmental agreement with the County for the collection and expenditure of development impact fees.

PARTICIPATING FIRE PROTECTION DISTRICT DEVELOPMENT IMPACT FEE CAPITAL PROJECTS TRUST FUND (the "Trust Fund") shall mean and refer to each Participating Fire Protection District's Trust Fund established by action of the Board of Commissioners of the Participating Fire Protection District as set forth respectively in each Board of Commissioners' Resolutions and pursuant to § 10-1-11 of this chapter and Idaho Code § 67-8210(1) are the respective Trust Funds into which each Participating Fire Protection District's Impact Fees shall be deposited and maintained by the Participating Fire Protection District.

PRESENT VALUE shall mean the total current monetary value of past, present or future payments, contributions or dedications of goods, services, materials, construction or money.

PROJECT shall mean a particular Development on an identified parcel of land.

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.

PROPORTIONATE SHARE shall mean that portion of System Improvements Costs determined pursuant to Idaho Code § 67-8207 which reasonably relates to the service demands and needs of the Project.

PUBLIC FACILITIES shall mean land, buildings and equipment used for fire protection, emergency medical and rescue, and water supply production, storage and distribution facilities which have a useful life of ten (10) years or more.

RECREATIONAL VEHICLE shall mean 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.

SERVICE AREA shall mean land within the boundaries of a Participating Fire Protection District within unincorporated Ada 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 Participating Fire Protection District's Capital Improvements Plan.

SERVICE UNIT shall mean 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 Ordinance, service units include all dwelling units as defined herein and includes, on the square foot basis, nonresidential Development.

SYSTEM IMPROVEMENTS, in contrast to Project Improvements, shall mean Capital Improvements to Public Facilities which are designed to provide service to a Service Area. For the purpose of this chapter, System Improvements are for Participating Fire Protection District Capital Facilities.

SYSTEM IMPROVEMENTS COSTS shall mean 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 Improvements 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 Participating Fire Protection District and/or 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 Participating Fire Protection District to finance Capital Improvements identified in the Capital Improvements Plan.

TRUST ACCOUNTS shall mean any of one or more interest bearing accounts within each of the Participating Fire Protection District's Impact Fee Capital Projects Trust Fund as established in this chapter.

10-1-3: ESTABLISHMENT OF FIRE DISTRICT SERVICE AREAS; IMPOSITION OF FIRE DISTRICT IMPACT FEE; FEE SCHEDULE; EXEMPTIONS:

- A. Establishment of Participating Fire Protection District Service Areas. There is hereby established a Service Area for each of the Participating Fire Protection Districts which Service Area includes all land in unincorporated Ada County within the boundaries of each Participating Fire Protection District as established pursuant to chapter 14, title 31, Idaho Code.
- B. Imposition of Fire District Impact Fees. Fire District Impact Fees for each Participating Fire Protection District is hereby imposed on all new Development located within the boundaries of the Participating Fire Protection District in unincorporated Ada County.
- C. Fee Schedule. Each Participating Fire Protection District's 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, unless (a) the Fee Payer requests an individual assessment pursuant to section 10-1-6 of this chapter; or (b) the Participating Fire Protection District finds the Development will have an Extraordinary Impact pursuant to section 10-1-9 of this chapter. The methodology for determining the costs per service unit provided for in the fee schedule is set forth in each Participating Fire Protection District's Capital Improvements Plan as adopted by the County pursuant to Idaho Code § 67-8208, as it may be amended.

1. Participating Fire Protection District Impact Fee Schedule:

a.	North Ada County Fire & Rescue Impact Fee:	
	Residential (per Dwelling Unit)	\$647.00
	Non Residential (per square foot)	\$0.32

b.	Eagle Fire District Impact Fee:	
	Residential (per Dwelling Unit)	\$897.00
	Non Residential (per square foot)	\$0.36
c.	Kuna Rural Fire District Impact Fee:	
	Residential (per Dwelling Unit)	\$824.00
	Non Residential (per square foot)	\$0.41
d.	Star Fire Protection District Impact Fee:	
	Residential (per Dwelling Unit)	\$809.00
	Non Residential (per square foot)	\$0.38

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 Fire District 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:

1. BUILDING PERMIT. Upon submittal of complete building permit plans or manufactured home installation permit for the Development to the County, the County shall calculate the Fire District Impact Fee for the Development within thirty (30) days of submittal unless:
 - a. The Fee Payer had previously requested and been granted an individual assessment pursuant to this chapter; or
 - b. The Participating Fire Protection District has previously determined the Development may have an Extraordinary Impact pursuant to this chapter.

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 or office 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) 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 (b) a Fire District Impact Fee has been paid previously for the modular building, manufactured/mobile home or recreational vehicle on that same lot or space.
- 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.

10-1-4: COLLECTION OF FIRE DISTRICT IMPACT FEES; ENFORCEMENT:

- A. Payment of Fees. The Fire District Impact Fee shall be paid either to the County or to the Participating Fire Protection District 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 Participating Fire Protection 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 Participating 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.

10-1-5: 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 Fire District 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:
1. Requests for certification shall be in writing and made to the applicable 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 Fire District Impact Fee due for the proposed Development. The certification shall include an explanation of the calculation of the Fire District Impact Fee including an explanation of factors considered under Idaho Code § 67-8207 and shall also specify the System Improvement(s) for which the Fire District Impact Fee is intended to be used. The Fire District Administrator shall provide the certification to the Fee Payer and the County.

10-1-6: INDIVIDUAL ASSESSMENT:

- A. In lieu of calculating the amount of the Fire District Impact Fee using the impact fee schedules in section 10-1-3 of this chapter, an individual assessment of Impact Fees is permitted.
1. **INDIVIDUAL ASSESSMENT PROCESS.** A Fee Payer may file a written request for an individual assessment of the Development by the Participating Fire Protection District with the Fire District Administrator prior to the receipt of a building permit or other necessary approvals or entitlements from Ada 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 Fire District Impact Fee.
 - a. 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 applicable Participating Fire Protection District's Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
 - b. 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, based on the standards in Section 67-8207, Idaho Code.
 - c. 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 Fee Payer, so as not to unreasonably delay the Developer's (Fee Payer's) subsequent applications to the County for Building Permits.
 - d. 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.
 - e. If an individual assessment is accepted or accepted with modifications by the Fire District Administrator then the Fire District Impact Fee due

under this chapter for such Development shall be calculated according to such individual assessment.

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

10-1-7: 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 Participating Fire Protection District's Capital Improvements Element, or contributed or dedicated land or money towards the completion of System Improvements of the same category as the Participating Fire Protection District's Capital Improvements Element, and the Participating Fire Protection District has accepted such construction, contribution or dedication, the Participating Fire Protection District shall issue a credit against the Participating Fire Protection District's Impact Fees otherwise due for the same Participating Fire Protection 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 Participating Fire Protection District as a condition of Development Approval or was offered by the Developer and accepted by the Participating Fire Protection 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: (a) Project Improvements; or (b) any construction, contribution or dedication not agreed to in writing by the Participating Fire Protection 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. Prior contributions may only be taken into account pursuant to an individual assessment.
- 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: (a) one hundred percent (100%) of the most recent assessed value for such land as shown in the records of the county assessor; or (b) that fair market value established by a private appraiser acceptable to the Participating Fire Protection District in an appraisal paid for by the Fee Payer.
 - 2. IMPROVEMENTS. Credit for qualifying acquisition or construction of System Improvements shall be valued by the Participating Fire Protection District at the present value of such improvements based on complete engineering drawings,

specifications, and construction cost estimates submitted by the Fee Payer to the Participating Fire Protection 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 Participating Fire Protection District as a more accurate measure of the value of the offered System Improvements to the Participating Fire Protection District.

D. When Credits Become Effective:

1. LAND. Approved credits for land dedications shall become effective when the land has been conveyed to the Participating Fire Protection District in a form acceptable to the Participating Fire Protection District, at no cost to the Participating Fire Protection District, and has been accepted by the Participating Fire Protection District. Upon request of the Fee Payer, the Participating Fire Protection 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 Participating Fire Protection District, (b) a suitable maintenance and warranty bond has been received and approved by the Participating Fire Protection District, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements of the Participating Fire Protection District and the state of Idaho. Upon request of the Fee Payer, the Participating Fire Protection 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 Participating Fire Protection 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 Participating Fire Protection District's Board of Commissioners, then the credit shall be issued. The

Participating Fire Protection 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 10-1-7D 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 10-1-3 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 Participating Fire Protection District shall be under no obligation to use any of the Participating Fire Protection 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.
4. WRITTEN AGREEMENT REQUIRED. If credit or reimbursement is due to the Fee Payer pursuant to this section, the Participating Fire Protection 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.
5. The Fire District Administrator’s determination on the written offer of request for credit shall be provided to the Fee Payer and the County.

10-1-8: METHODOLOGY FOR THE CALCULATION OF FIRE DISTRICT IMPACT FEES:

A. General Provisions.

1. ACCOUNTING PRINCIPLES. The calculation of the Fire District 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 Fire District Impact Fee shall be calculated on the basis of levels of service for Public Facilities in the applicable 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 Fire District

Impact Fee is imposed must be attributable to the capacity demands generated by the new Development.

- B. Methodology; Proportionate Methodology. The Fire District 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. Fire District Impact Fees shall be based on actual System Improvements Costs or reasonable estimates of such costs. The amount of the Fire District Impact Fee shall be calculated using the methodology contained in the adopted Capital Improvements Plan.
- C. Proportionate Share Determination.
1. The Fire District Impact Fee shall be based on a reasonable and fair formula or method under which the Fire District Impact Fee imposed does not exceed a proportionate share of the costs incurred or to be incurred by the Participating Fire Protection 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 Participating Fire Protection 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 Participating Fire Protection 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 Participating Fire Protection District and accounted for in the calculation of the Participating Fire Protection District's 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.

10-1-9: EXTRAORDINARY IMPACT:

- A. A Participating Fire Protection District may make an initial determination that Development may impose an Extraordinary Impact due to a review of a development application transmitted by the County to a Participating Fire District pursuant to the County’s zoning authority under the Local Land Use Planning Act, chapter 65, title 67, Idaho Code.
- B. Process:
 - 1. Within thirty (30) days after Fire District Administrator’s receipt from the County of the development application, the Fire District Administrator will notify the Fee Payer and the County of the Fire District Administrator’s initial determination that the Development may impose an Extraordinary Impact. Such notice shall include that a supplemental study, at the Fee Payer’s expense will be required.
 - 2. 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: (a) pay for the supplemental study necessary to determine the System Improvements Costs related to the proposed Development; (b) modify the proposal to avoid generating Extraordinary Impact; or (c) withdraw the application for certification, or Development approval.
 - 3. 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 Participating Fire Protection 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.

4. Once the study has been completed, the Fee Payer may choose to: (a) pay the proportionate share of System Improvements Costs documented by the supplemental study; or (b) modify the proposed Development to reduce such costs; or (c) withdraw the application. The Fire District Administrator shall notify the County of the Fee Payer's choice within fifteen (15) days of the Fee Payer's decision.
5. 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 Participating Fire Protection District and the Fee Payer prior to review and consideration of any application for any Development approval or Building Permit related to the proposed Development. The Fire District Administrator shall provide a copy of the agreement to the County within fifteen (15) days after the agreement has been signed by both parties.
6. 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 Participating Fire Protection District.

10-1-10: FEE PAYER REFUNDS:

A. Duty to Refund:

1. A Participating Fire Protection District's 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 Fee Payer pays a Fire District 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 Participating Fire Protection District was entitled to receive;
 - d. The Participating Fire Protection District has collected a Fire District Impact Fee and the Participating Fire Protection District has failed to Appropriate or expend the collected fees pursuant to 10-1-10.A.2 below;
or

- e. Failure of the Participating Fire Protection District to commence construction or encumber the fund in the Participating Fire Protection District's Development Impact Fee Capital Projects Trust Fund.
2. Any Fire District Impact Fee paid shall be refunded if the Participating Fire Protection 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 Participating Fire Protection District. Any refund due shall be paid to the owner of record of the parcel for which the Participating Fire Protection District's Impact Fee was paid. The Participating Fire Protection District may hold Fire District Impact Fees for longer than eight (8) years but in no event longer than eleven (11) years from the date collected if the Participating Fire Protection 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 Participating Fire Protection District complies with the previous sentence, then any Fire District Impact Fees so identified shall be refunded to the Fee Payer if the Participating Fire Protection 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 a Fire District 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.
 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 Participating Fire Protection 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 Fee 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 Participating Fire Protection District shall send the refund within ninety (90) days after the Participating Fire Protection District determines that a refund is due.

10-1-11: ESTABLISHMENT OF FIRE DISTRICT TRUST FUNDS; TRUST ACCOUNTS:

- A. Trust Funds Established. The Trust Fund established by each Participating Fire Protection District will be maintained by the Participating Fire Protection District for the purpose of ensuring that all Fire District Impact Fees collected, pursuant to this

chapter, are used to address impacts reasonably attributable to new Development for which the Fire District Impact Fees are paid. The Trust Fund shall be divided into the Trust Accounts. All funds in all Trust Accounts in the Trust Fund shall be maintained in an interest bearing account. The interests earned on each Trust 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 Trust Accounts and shall be subject to the same restrictions on uses of funds as the Fire District Impact Fees on which the interest is generated.

- B. Deposit of Fire District Impact Fees. All monies paid by a Fee Payer, pursuant to this chapter, shall be identified as Fire District Impact Fees and upon receipt by the Participating Fire Protection District shall be promptly deposited by the Fire District Administrator in the appropriate Trust Accounts of the Trust Fund.
1. Monies in each Trust Account shall be spent in the order collected, on a first-in/first-out basis.
 2. The Participating Fire Protection District shall maintain and keep accurate financial records for each of their Trust Accounts 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 each Trust 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 each Fire District Impact Fee Trust 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.

10-1-12: EXPENDITURE OF FIRE DISTRICT IMPACT FEES:

- A. Expenditures. Expenditures of Fire District Impact Fees collected and deposited in the Trust 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 shall be designated as a surcharge for reimbursement of the Participating Fire Protection District 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.

10-1-13: APPEALS, PROTEST AND MEDIATION:

- A. Appeals. Any Fee 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 either by the County or by the Fire District Administrator in applying this chapter, may appeal such decision. The Fee Payer shall have the burden on appeal of demonstrating that the decision was in error.

- B. Appeal Process.
 - 1. Appeals of denials of an exemption from Impact Fees under section 10-1-3 of this chapter.
 - a. A Fee Payer shall file a written notice of the appeal with the Ada County Development Services Department within thirty (30) days after the date of 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 Fee Payer believes support the claim.
 - b. The Ada County Development Services Department shall schedule a hearing in front of the County Board of Commissioners within thirty (30) days of receiving the 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.
 - c. The County Board of Commissioners shall consider the decision denying the exemption and also consider any additional evidence that may be offered by the Fee Payer and 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.
 - d. A final decision of the County Board of Commissioners may be judicially reviewed pursuant to Idaho Code § 31-1506.
 - 2. Appeals of impact fee schedule assessments, refunds, reimbursements, credits, individual assessments, or extraordinary impacts under this chapter.
 - a. 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 Fire District 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.

- b. The Participating Fire Protection 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 its 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 Participating Fire Protection District's Board of Commissioners in considering the appeal shall be whether: (a) the decision or interpretation made by the Fire District Administrator; or (b) 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 Fire District facilities necessary to serve new development and whether the chapter has been correctly applied. The Participating Fire Protection 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.

C. **Payment Under Protest.** A Fee Payer may pay a Fire District 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.

D. **Mediation.**

1. Any Fee Payer that has a disagreement with a decision made by the County or a decision made by the Fire District Administrator regarding a Fire District 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 Participating Fire Protection 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 Fee 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, the Participating Fire Protection District, or the County, 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 Fee Payer retains all rights of appeal as set forth in this section.

10-1-14: PERIODIC REVIEWS; ANNUAL BUDGET:

- A. Review and Modification of Capital Improvements Plan. Unless the Board of Commissioners of a Participating Fire Protection District deems some other period is appropriate, the Board of Commissioners of a Participating Fire Protection 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 cooperation with the County and 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 Administrator in consultation with the Joint Development Impact Fee Advisory Committee.
- B. Annual budget. Each Participating Fire Protection District shall annually adopt a capital budget and deliver a copy to the County within 30 days of adoption.

10-1-15: AUDIT: As part of its annual audit process, each Participating Fire Protection District shall prepare and forward to the County an annual report: (a) describing the amount of all Fire District Impact Fees collected, appropriated or spent during the preceding year by category of Public Facility; and (b) describing the percentage of taxes and revenues from sources other than the Fire District Impact Fees collected, appropriated or spent for System Improvements during the preceding year by Systems Improvements category of Fire District Capital Facilities.

10-1-16: JOINT ADVISORY COMMITTEE:

- A. Establishment and Purpose. Pursuant to Idaho Code § 67-8205, there is hereby established jointly with each of the Participating Fire Protection Districts a Joint Development Impact Fee Advisory Committee (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. Each Committee shall be composed of not fewer than five (5) members. Two (2) members or more shall be active in the business of development, building or real estate.
- C. Meetings. Meetings may be called by each 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. Each Committee shall adopt reasonable rules as are necessary to carry out the duties and responsibilities of the committee subject to the joint approval of the Fire Protection District and County, and elect such officers as deemed necessary.

- D. Continuation of existing Committees. Each development impact fee advisory committee established by each Participating Fire Protection District as part of the preparation of their respective Capital Improvements Plan shall become the Joint Development Impact Fee Advisory Committee and shall continue in existence.

10-1-17: MISCELLANEOUS PROVISIONS:

- A. Nothing in this chapter shall prevent any Participating Fire Protection 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 County to approve Development which results in an Extraordinary Impact.
- D. Nothing in this chapter shall obligate and Participating Fire Protection 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 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 districts or general obligation bond issues.
- G. Each Participating Fire Protection District shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to plans generated during each Participating Fire Protection District's 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 Fire District 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 Fire District 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 Participating Fire Protection District fiscal year.
- J. If the Participating Fire Protection District discovers an error in the Capital Improvements Plan that results in assessment or payment of more than a proportionate share of System Improvements Costs on any proposed Development, the Fire District Administrator shall: (a) adjust the Fire District Impact Fee to collect no more than a proportionate share; or (b) discontinue the collection of any Fire District Impact Fees until the error is corrected by ordinance.
- K. If Fire District Impact Fees are calculated and paid based on a mistake or misrepresentation, they shall be recalculated. Any amounts overpaid by a Fee Payer shall be refunded by the Participating Fire Protection District within thirty (30) days after the Participating Fire Protection District's 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 Participating Fire Protection District within thirty (30) days after the Fire District Administrator's 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. In the case of an underpayment to the Participating Fire Protection District, the Fire District Administrator may request the County and the County may withhold issuance of the Building Permits or Development Approval for the project for which the Fire District Impact Fee was paid until such underpayment is corrected, and if amounts owed to the Participating Fire Protection District are not paid within such thirty-day (30) period, the Fire District Administrator may also ask the County to and the County may revoke any Building Permits or Development Approval issued in reliance on the previous payment of such Fire District Impact Fee and refund such fee to the Fee Payer.

10-1-18: 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 Ada County Board of Commissioners and each Board of Commissioners of the Participating Fire Protection Districts may be fully carried out.

ADOPTED this _____ day of _____, 2019.

Board of Ada County Commissioners

By: _____
Kendra Kenyon, Commissioner

By: _____
Diana Lachiondo, Commissioner

By: _____
Rick Visser, Commissioner

ATTEST:

Phil McGrane, Ada County Clerk

PUBLISHED: _____