

**ADA COUNTY AND CITY OF MERIDIAN INTERGOVERNMENTAL AGREEMENT
FOR THE COLLECTION AND EXPENDITURE OF DEVELOPMENT IMPACT FEES
FOR ADA COUNTY SHERIFF’S JAIL ON DEVELOPMENT WITHIN THE
MUNICIPAL BOUNDARIES OF THE CITY OF MERIDIAN**

[Idaho Code § 67-8204A]

Parties to Agreement:

Ada County	County	Ada County c/o Director of Ada County Development Services 200 W. Front St., Room 2119 Boise, ID 83702
City of Meridian	City	City of Meridian Attn: City Clerk 33 E. Broadway Avenue Meridian, ID 83642

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is entered into by and between Ada County, a duly formed and existing county pursuant to the laws and Constitution of the State of Idaho (“County”) and the City of Meridian, an Idaho municipal corporation (“City”) as an Intergovernmental Agreement as provided for in Idaho Code § 67-8204A effective on the Effective Date. The County or City may also be referred to herein as “Party” or “Parties.”

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

**SECTION 1
DEFINITIONS**

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

- 1.1 Act:** Means and refers to the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code, as it may be amended or restated from time to time.
- 1.2 Advisory Committee:** Means and refers to the *Ada County/Ada County Ambulance District Development Impact Fee Advisory Committee* established by the County pursuant

to sections 67-8205 and 67-8206(2), Idaho Code, which shall serve as the development impact fee advisory committee pursuant to Idaho Code § 67-8205(3) to prepare and recommend the Capital Improvements Plan (“CIP”) and any amendments, revisions, or updates of the same.

- 1.3 Agreement:** Means and refers to this *Ada County and City of Meridian Intergovernmental Agreement for the Collection and Expenditure of Development Impact Fees for Ada County Sheriff's Jail on Development within the Municipal Boundaries of the City of Meridian* which provides for the collection of development impact fees.
- 1.4 Capital Improvements Plan and/or CIP:** Means and refers to the most recent *Ada County Jail Capital Improvement Plan and Development Impact Fee Study*, adopted by the County pursuant to the Act.
- 1.5 City:** Means and refers to *City of Meridian*, Party to this Agreement.
- 1.6 County:** Means and refers to *Ada County*, Party to this Agreement.
- 1.7 Development:** Means and refers to 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 or the subdivision of property that would permit any change in the use, character or appearance of land. As used herein, "development" shall not include activities that would otherwise be subject to payment of the development impact fee if such activities are 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, unless the adopted impact fee ordinance expressly includes taxing districts or public charter schools as being subject to development impact fees.
- 1.8 Effective Date:** Means and refers to the effective date of this Agreement, which shall be the same date as the effective date of the Ordinance.
- 1.9 Jail Capital Projects Fund:** Means and refers to the *Ada County Development Impact Fee Jail Capital Projects Fund* established by the County pursuant to the Ordinance and pursuant to Idaho Code § 67-8210(1).
- 1.10 Jail Impact Fees:** Means and refers to Jail development impact fees imposed pursuant to the Ordinance.
- 1.11 Ordinance:** Means and refers to the *Ada County Jail Development Impact Fees Ordinance* enacted by the City Council of the City pursuant to the Act and pursuant to this Agreement.

- 1.12 Party/Parties:** Means and refers to the City and/or the County, as the Parties in this Agreement, depending upon the context of the term used in this Agreement.
- 1.13 Public Facilities:** Means and refers to the definition for Public Facilities in Idaho Code § 67-8203(24)
- 1.14 Service Area:** Means and refers to a service area as defined in the Act at Idaho Code § 67-8203(26) and specifically as defined in the adopted Capital Improvements Plan which includes all of the geographic area of County including the geographic area of the County within the municipal boundaries of the City.
- 1.15 System Improvements:** Means and refers to capital improvements to Public Facilities designed to provide service to a service area as defined in the Act at Idaho Code § 67-8203(28).

SECTION 2 RECITALS

- 2.1** The Purpose of this Agreement is to facilitate the intent and purpose of the Capital Improvements Plan to promote and accommodate orderly growth and development, protect the public health, safety, and general welfare of the residents within the County and within the boundaries of the City, and to further the best interests of the Parties.
- 2.2** The County and City are “governmental entities” empowered to impose and collect development impact fees pursuant to the provisions of Idaho Code §§ 67-8202(5) & 67-8203(14).
- 2.3** The County and City are experiencing considerable new growth and development, which new growth affects the ability of the County to provide adequate jail Public Facilities to residents of the County which includes residents living within the municipal limits of the City and the ability of the County to provide such adequate Public Facilities to all residents of the County jointly affects both the County and City.
- 2.4** Idaho Code § 67-8204A provides that the County has the authority to enter into an intergovernmental agreement with the City for the purpose of agreeing to collect and expend development impact fees for system improvements when they are jointly affected by development.
- 2.5** The County has provided the City with a Capital Improvements Plan prepared in accordance with the requirements of Idaho Code § 67-8208 in consultation with the Advisory Committee, the members of which were appointed by County pursuant to Idaho Code §§ 67-8205 and 67-8206(2).

- 2.6 The City Council of the City has adopted the Capital Improvements Plan in accordance with the Act.
- 2.7 The Ordinance will provide, as required by Idaho Code Section 67-8210, that all Jail Impact Fees, collected pursuant to the Ordinance shall be maintained in one (1) or more interest-bearing accounts within the Jail Capital Projects Fund, which this Agreement provides for.
- 2.8 The City desires to aid the County in the provision of the Public Facilities by adopting the Capital Improvements Plan and by the adoption of the Ordinance.
- 2.9 That by reason above stated, the Parties have determined it is necessary and desirable to enter into this Agreement.

SECTION 3 JAIL CAPITAL PROJECTS FUND

- 3.1 **Jail Capital Projects Fund Name:** The County shall establish and maintain the Jail Capital Projects Fund; and
- 3.2 **Deposits to the Jail Capital Projects Fund Accounts:** Jail Impact Fees collected by the City pursuant to the Ordinance and transferred to the County shall be maintained by the County and deposited proportionately to the accounts of the Jail Capital Projects Fund; and
- 3.3 **Interest Bearing Jail Capital Projects Fund Accounts:** The County shall establish and maintain the Jail Capital Projects Fund accounts as interest-bearing accounts; and
- 3.4 **Jail Capital Projects Fund Accounts Accounting:** The County shall account for the Jail Capital Projects Fund Accounts as follows:
 - 3.4.1 Establish a separate accounting for each collected and transferred Jail Impact Fee by the designation of the year, month, and date the Jail Impact Fee was collected by the City, the name of the fee payer, and the identification of the real property which is the subject of the collection of the Jail Impact Fee; and
 - 3.4.2 Each separate accounting shall be additionally designated in the event it was paid under protest (i.e., UP) or is the subject of a claim for refund or reimbursement (i.e., CR); and
 - 3.4.3 All Jail Impact Fees in all Jail Capital Projects Fund Accounts shall be maintained in interest-bearing accounts. The interest earned on each account, pursuant to Idaho Code Section 67-8210(1) shall not be governed by Idaho Code Section 57-127 as amended and shall be considered funds of each account and shall be subject to the same restrictions on uses of collected Jail Impact Fees on which the interest is generated; and

3.4.4 *First-in/First-out.* All Jail Impact Fees in each account shall be spent in the order collected, on a first-in/first-out basis; and

3.4.5 *Financial Records.* Accurate financial records shall be maintained and kept for each account that shall show the source and disbursement of all revenues, account for all Jail Impact Fees monies received, ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the Capital Improvements Plan, and provide an annual accounting of the Jail Capital Projects Fund accounts showing the source and amount of all Jail Impact Fees collected and the projects that were funded.

3.5 Jail Capital Projects Fund Accounts Audit: The County shall perform and prepare an annual report including an audit of the Jail Capital Projects Fund: (a) describing the amount of all Jail Impact Fees received, appropriated or spent during the preceding year by category of Public Facility; and (b) describing the percentage of taxes and revenues from sources other than the Jail Impact Fees collected, appropriated, or spent for System Improvements during the preceding fiscal year under the System Improvements category of public facility and the Service Area. A copy of this audit shall be provided to the City; and

3.6 Jail Capital Projects Fund Accounts Expenditures: Distribution from the Jail Capital Projects Fund, except for a Fee Payer Reimbursement or Fee Payer Refund made pursuant to the Ordinance and this Agreement, shall be in accordance with Idaho Code § 67-8210.

SECTION 4 IMPACT FEE PAYMENT

4.1 General Rule - Building Permit Issuance: The City will collect Jail Impact Fees at the time of, and as a condition of, the issuance of a building permit or manufactured home installation permit for any Development for which an impact fee is due under the Ordinance unless the applicant and the County inform the City that they have agreed to defer collection to a later date pursuant to Idaho Code § 67-8204(3), in which case the County or City will collect the Jail Impact Fee at the deferred date the applicant and County have agreed to.

SECTION 5 DELIVERY OF COUNTY IMPACT FEES AND ADMINISTRATIVE FEES

5.1 Administrative Fee and Remittance of Fees to County: The County agrees to pay the City an administrative fee, if any, for the collection and remittance of the Jail Impact Fees which the Parties establish by entering into the City Administrative Fee Addendum to this Agreement using the form which is attached and marked Appendix 1.

**SECTION 6
SERVICE AREA**

- 6.1** Idaho Code § 67-8203(26) provides that the Parties can identify a geographic area by an intergovernmental agreement in which specific Public Facilities such as law enforcement (Idaho Code § 67-8203(24)(f)) provide service to development within that geographic area on the basis of sound planning or engineering principles or both.
- 6.2** The adopted Capital Improvements Plan defines the Service Area which includes all the area within the City.

**SECTION 7
COVENANTS OF PERFORMANCE SPECIFIC TO THE COUNTY**

The County shall at all times:

- 7.1** Abide by the terms and conditions required of the County as set forth in the Ordinance and any amendments to the same; and
- 7.2** Maintain and staff the position of County Impact Fee Administrator to manage and perform the duties and responsibilities of the County Impact Fee Administrator as set forth in the Ordinance; and
- 7.3** Establish and maintain the Jail Capital Projects Fund in accordance with the terms and conditions of this Agreement, the Ordinance and the provisions of Idaho Code Section 67-8210 and any amendment or recodification of the same; and
- 7.4** Pay the following costs:
 - 7.4.1** Costs associated with (a) preparing and updating the Capital Improvements Plan and (b) the Advisory Committee's periodic review of the Capital Improvements Plan; and
 - 7.4.2** Costs of drafting and publication of the Ordinance and any amendment or repeal of the same as may be requested by the County; and
 - 7.4.3** Costs of drafting this Agreement and any amendment or termination of the same as may be requested by the County; and
 - 7.4.4** Costs associated with the County's performance of this Agreement; and
 - 7.4.5** Costs associated with an appeal of a claim of exemption; and

- 7.4.6** Legal costs and fees of any action brought by a Fee Payer or Developer involving a determination of the County under the provisions of the Ordinance.
- 7.5** Be solely responsible for the County's performance of the terms and conditions required of it by the Ordinance and by this Agreement.

**SECTION 8
COVENANTS OF PERFORMANCE SPECIFIC TO THE CITY**

The City shall:

- 8.1** Approve and enact the Ordinance and maintain the same in full force and effect until amended and/or repealed in accordance with the provisions of this Agreement; and
- 8.2** Manage and perform the duties and responsibilities of the City as set forth in the Ordinance; and
- 8.3** Abide by the terms and conditions required of the City as set forth in the Ordinance and any amendments to the same, including the calculation and collection of Jail Impact Fees in accordance with the terms of the Ordinance; and
- 8.4** Remit all Jail Impact Fees collected by the City to the County for deposit in the Jail Capital Projects Fund in accordance with the terms and conditions of this Agreement, the Ordinance and the provisions of Idaho Code Section 67-8210; and
- 8.5** Be solely responsible for the City's performance of the terms and conditions required of it by the Ordinance and by this Agreement.

**SECTION 9
ADMINISTRATIVE STAFFING**

- 9.1** The administration and performance by the City of this Agreement and the Ordinance shall be under the direction of the Director of Community Development; and
- 9.2** The administration and performance by the County of this Agreement and the Ordinance shall be under the direction of the County Impact Fee Administrator.

**SECTION 10
INDEMNIFICATION**

- 10.1** Except as otherwise provided in Section 10.2, to the extent permitted by law, the County shall defend, indemnify, and hold harmless the City, its officers, agents, and employees from all claims, actions, damages, judgments, costs, and expenses arising out of or in connection with the County's process followed and/or the content of documents used to

establish and/or amend the County's development impact fees and/or expenditure of impact fees provided by the Ordinance, and/or any claim involving the County's administration of impact fees as provided by this Agreement. In the event of such claim, the County shall defend such allegations; and the County shall bear all costs, fees, and expenses of such defense, including, but not limited to, all attorney fees and expenses, court costs, and expert witness fees and expenses. Such indemnification and reimbursement for defense shall be limited to only those claims, and only to the extent that the County itself could be liable under state and federal statutes, regulations, common law, and other law.

- 10.2** Except as otherwise provided in Section 10.1, to the extent permitted by law, City shall defend, indemnify, and hold harmless the County, its officers, agents, and employees from and against claims, actions, damages, judgments, costs and expenses solely to the extent such claims arise directly from the City's failure to legally comply with public hearing notification or Open Meeting Law requirements in connection with the City's process of adoption or amendment of the County's development impact fees. City's indemnification and defense of County herein is further limited by all defenses, burdens of proof, immunities, and limitations on damages to which City would be entitled if the claims were asserted against City.

SECTION 11 TERM/TERMINATION/AMENDMENT

- 11.1 Term.** This Agreement shall continue in force and effect perpetually from its execution date.
- 11.2 Party Termination.** This Agreement may be terminated by either Party upon ninety (90) day notice in writing to the other Party. Any notice of intent to terminate shall include a timeline regarding repeal of the Ordinance. No termination of this Agreement or repeal of the Ordinance can be retroactive, and the Agreement and Ordinance shall remain in effect regarding any active accounts in the Jail Capital Projects Fund. Upon termination of this Agreement:
- 11.2.1** The City shall remit all collected Jail Impact Fees as provided in the Ordinance.
- 11.3 Renegotiation:** This Agreement may be renegotiated by either Party upon ninety (90) day notice in writing to the other Party and amended only by written agreement of the Parties.
- 11.4 Notice.**

11.4.1 To the County:

Ada County Development Services Department
Attention: Director
200 W. Front Street,

Boise, ID 83702

With Copy to:

Ada County Prosecutor's Office
Attn: Chief Civil Deputy
200 W. Front Street, Room 3191
Boise, ID 83702

11.4.1.2 By scanning, attaching and e-mailing to:
adacountyprosecutor@adacounty.id.gov

11.4.2 To the City:

City of Meridian
ATTN: City Clerk
33 E. Broadway Ave.
Meridian, ID 83642

11.4.2.1 By scanning, attaching and e-mailing to:
cjohnson@meridiancity.org

11.4.3 In the event either party has a change in the address and/or contact information provided for in this Section, notice of the same shall be provided to the other and upon acknowledgment of receipt of said notice, this section of the Agreement shall henceforth be amended.

- 11.5 No Third-Party Beneficiaries.** Nothing contained herein shall create any relationship, contractual or otherwise, with, or any rights in favor of, any third party.
- 11.6 Time is of the Essence.** The Parties acknowledge and agree that time is strictly of the essence with respect to the performance of every term, condition, and provision hereof and failure of a Party to timely perform any of the obligations hereunder shall constitute a breach hereof and a default under this Agreement by the Party failing to perform.
- 11.7 Severability.** Should any term or provision of this Agreement or the application thereof to any persons, parties, or circumstances, for any reason be declared illegal or invalid, such illegality or invalidity shall not affect any other provision of this Agreement, and this Agreement shall be construed and enforced as if such illegal or invalid provision had not been contained herein.
- 11.8 Counterparts.** This Agreement shall be executed by the Parties in two (2) counterparts, and each such counterpart shall be deemed an "original."

11.9 Choice of Law/Venue. This Agreement shall be governed and interpreted by the laws of the State of Idaho with venue in the courts in Ada County.

11.10 Assignment. No Party may assign this Agreement or any interest therein.

11.11 Attorney Fees. In the event of any litigation between the Parties arising under or as a result of this Agreement, arising from any of the acts to be performed hereunder, or as a result of the alleged breach of this Agreement, the prevailing Party shall recover its costs and reasonable attorneys' fees.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the date and year written below.

Board of Ada County Commissioners

By: _____
Rod Beck, Commissioner

By: _____
Ryan Davidson, Commissioner

By: _____
Thomas Dayley, Commissioner

ATTEST:

Trent Tripple, Ada County Clerk

City of Meridian

By: _____
Mayor Robert E. Simison

ATTEST:

Chris Johnson, City Clerk

APPENDIX 1

City Administrative Fee Addendum to this Agreement
City Administrative Fee Addendum No. 1

**ADA COUNTY AND CITY OF MERIDIAN INTERGOVERNMENTAL AGREEMENT
FOR THE COLLECTION AND EXPENDITURE OF DEVELOPMENT IMPACT FEES
FOR ADA COUNTY SHERIFF’S JAIL ON DEVELOPMENT WITHIN THE
MUNICIPAL BOUNDARIES OF THE CITY OF MERIDIAN**
[Idaho Code § 67-8204A]

Parties to Agreement:

City of Meridian	City	City of Meridian Attn: City Clerk 33 E. Broadway Ave. Meridian, ID 83642
Ada County	County	Ada County Development Services Department Attention: Director 200 W. Front Street, Boise, ID 83702

This City Administrative Fee Addendum No. 1 to the *Ada County and City of Meridian Intergovernmental Agreement for the Collection of Development Impact Fees for Ada County Sheriff’s Jail on Development within the Municipal Boundaries of the City of Meridian* (the “Intergovernmental Agreement”) by and between the parties is made effective as of the ____ day of _____, 2026, and it is agreed by the Parties as follows:

1. The City’s administrative fee, as provided in section 5.1 of the Intergovernmental Agreement, is established at Zero and No/100ths Dollars (\$0.00) per Jail Impact Fee collected by the City and delivered to Ada County.
2. The City shall deliver to Ada County, together with the collected Jail Impact Fees, the following:
 - The City Administrative Fee invoice, if any; and
 - For each Jail Impact Fee collected, the name of the fee payer, and the identification of the real property which is the subject of the collection of the Jail Impact Fees including the name of the subdivision, the lot #, and the block #, or the Assessor parcel number (i.e., 25/11/1- Smith – _____ View Subdivision No. 1, Lot ____, Block ____ or County Assessor’s Parcel No. _____); and

- Ada County agrees to pay the total monthly administrative fee owed, if any, to the City within thirty (30) days after receipt of City’s invoice.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year written below.

Board of Ada County Commissioners

By: _____
Rod Beck, Commissioner

By: _____
Ryan Davidson, Commissioner

By: _____
Thomas Dayley, Commissioner

ATTEST:

Trent Tripple, Ada County Clerk

City of Meridian

By: _____
Mayor Robert E. Simison

ATTEST:

Chris Johnson, City Clerk