

CITY OF MERIDIAN ORDINANCE NO. 26-2127

BY THE CITY COUNCIL:

**CAVENER, LITTLE ROBERTS, OVERTON,
STRADER, TAYLOR, WHITLOCK**

**AN ORDINANCE AMENDING THE MERIDIAN CITY CODE BY THE ADDITION
THEREOF OF A NEW CHAPTER 2 TO TITLE 12 CALLED “ADA COUNTY EMERGENCY
MEDICAL SERVICES DISTRICT DEVELOPMENT IMPACT FEES” PROVIDING FOR:**

- **SHORT CHAPTER TITLE, AND**
- **AUTHORITY, FINDINGS, APPLICABILITY, AND PURPOSE; AND**
- **DEFINITIONS; AND**
- **CAPITAL IMPROVEMENTS PLAN; AND**
- **PERIODIC REVIEW OF THE CAPITAL IMPROVEMENTS PLAN; AND**
- **INTERGOVERNMENTAL AGREEMENT WITH EMS DISTRICT; AND**
- **IMPOSITION OF EMS IMPACT FEES AND PAYMENT; AND**
- **ENFORCEMENT AND COLLECTION; AND**
- **EMS DISTRICT IMPACT FEE ADMINISTRATOR AND CITY POWERS
TO REQUIRE PAYMENT OF EMS IMPACT FEES; AND**
- **EMS IMPACT FEE(S) EXEMPTIONS; AND**
- **PROCESS FOR INDIVIDUAL ASSESSMENT; AND**
- **EXTRAORDINARY IMPACTS; AND**
- **DEVELOPER CREDITS AND REIMBURSEMENTS; AND**
- **EMS IMPACT FEE PAYMENT MISTAKE OR MISREPRESENTATION; AND**
- **FEE PAYER REFUNDS; AND**
- **EMS IMPACT FEE CAPITAL PROJECTS TRUST FUND,
EXPENDITURES, BUDGET, AUDIT, AND SURCHARGE; AND**
- **APPEALS AND MEDIATION; AND**
- **MISCELLANEOUS PROVISIONS; AND**
- **PUNISHMENT FOR VIOLATIONS; AND**
- **CONSTRUCTION OF ORDINANCE INTENT; AND**
- **PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MERIDIAN,
IDAHO:**

SECTION 1. That the Meridian City Code be amended by adding a new Chapter 2 to Title 12 called “Ada County Emergency Medical Services District Development Impact Fees Ordinance” to read as follows:

CHAPTER 2
ADA COUNTY EMERGENCY MEDICAL SERVICES DISTRICT DEVELOPMENT
IMPACT FEES

PART 1: SHORT CHAPTER TITLE, AUTHORITY, FINDINGS, APPLICABILITY, AND PURPOSE:

12-2-101: SHORT CHAPTER TITLE

This Chapter shall be known and may be cited as the *Ada County Emergency Medical Services District Development Impact Fees Ordinance*.

12-2-102: CITY AUTHORITY

This ordinance is enacted pursuant to the City’s general police powers, its authority to enact ordinances, and its authority as provided by the Idaho Development Impact Fee Act codified at Chapter 82 of Title 67, Idaho Code (the "Act") and other applicable laws of the state of Idaho to impose development impact fees, which includes the establishment and collection of development impact fees pursuant to its authority to enter into an intergovernmental agreement with the Ada County Emergency Medical Services District (the “EMS District”) as provided for in Idaho Code § 67-8204A.

12-2-103: EMS DISTRICT AUTHORITY

- A. The EMS District is an ambulance service district formed and existing pursuant to I.C. § 31-3901 et seq., and has authority to provide ambulance service and advanced life support emergency medical services throughout the EMS District’s boundaries, which encompasses all of Ada County including the incorporated cities located in Ada County.
- B. The EMS District has authority to enter into an intergovernmental agreement with the City as provided for in Idaho Code § 67-8204A in order to establish its EMS Impact Fees within the City.

12-2-104: FINDINGS

- A. Cities are “governmental entities” empowered to impose and collect development impact fees pursuant to the provisions of I.C. §§ 67-8202(5) and 67-8203(14).
- B. Effective July 1, 2026, ambulance service districts are “governmental entities” empowered to impose and collect development impact fees pursuant to the provisions of Idaho Code §§ 67-8202(5) & 67-8203(14).
- C. The EMS District and City are experiencing considerable new growth and development, which new growth affects the ability of the EMS District to provide adequate EMS public facilities (the “Public Facilities”) to serve persons and property within the EMS District, including persons and property within the City.
- D. The ability of the EMS District to provide such adequate Public Facilities jointly affects both the EMS District and the City.
- E. The City and the EMS District are each experiencing considerable growth and development.

- F. The purposes of the Act are as follows:
1. Ensure that adequate Public Facilities are available to serve new growth and development;
 2. Promote orderly growth and development by establishing uniform standards by which local governments, such as the City and the EMS District, may require those who benefit from new growth and development pay their Proportionate Share of the costs of new Public Facilities needed to serve that new growth and development;
 3. Establish minimum standards for adoption of development impact fee ordinances;
 4. Ensure that those who benefit from new growth and development are required to pay no more than their Proportionate Share of the cost of Public Facilities needed to serve that new growth and development and to prevent duplicate and ad hoc Development Requirements; and
 5. To empower governmental entities to adopt ordinances to impose development impact fees.
- G. The Act provides, pursuant to I.C. § 67-8204A, in circumstances where the City and the EMS District are both affected by the considerable Development as is occurring within the City, that the City and the EMS 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 funding mechanism for those System Improvements Costs incurred by the EMS District to meet the demand and growth occurring within the City and which promotes and accommodates orderly growth and Development and protects the public health, safety and general welfare of the residents within the boundaries of the City.
- H. New growth within the City is expected to continue and will place increased demands on the EMS District to provide and expand its Public Facilities to serve that new growth. The tax revenues generated from new Development within the City often do not generate sufficient funds to provide the necessary improvements and expansion of the EMS District's existing Public Facilities to accommodate that new growth.
- I. Section 67-8204A of the Act authorizes the City to adopt a development impact fee system and to enter into intergovernmental agreements with the EMS District to offset, recoup, or reimburse the portion of the costs of needed improvements to EMS District Public Facilities caused by new growth and Development in the City.
- J. The creation of an equitable development impact fee system facilitated by the Intergovernmental Agreement between the City and the EMS District will promote the purposes set forth in the Act, in that it will: (a) ensure that the EMS District has adequate capital facilities which are available to serve new growth and Development; (b) promote orderly growth and Development by establishing uniform standards by which the City may require that those who benefit from new growth and Development pay a Proportionate Share of the cost of the EMS District's capital facilities needed to serve new growth and Development in the City; (c) establish minimum standards for the adoption of EMS Impact Fees; (d) ensure that those who benefit from new growth and Development are required to pay no more than their Proportionate Share of the cost of the EMS District's capital facilities needed to serve new growth and Development in the City; and (e) prevent duplicate and ad hoc Development Requirements in the City.

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

12-2-105: APPLICABILITY

Except as otherwise exempted in section 12-2-701, the provisions of this Chapter shall apply to the development of property located within the boundaries of the City of Meridian, Idaho.

12-2-106: PURPOSE

- A. This Chapter is adopted to be consistent with, and to help implement, the Capital Improvements Plan.
- B. The intent of this Chapter is to ensure that new Development bears a Proportionate Share

of the cost of System Improvements; to ensure that such Proportionate Share does not exceed the cost of such System Improvements required to accommodate new Development; and to ensure that funds collected from new Development are used for System Improvements in accordance with the Act.

- C. It is the further intent of this Chapter to be consistent with those principles for allocating a fair share of the cost of System Improvements to new Development, and for adopting development impact fee ordinances, as established by the Act.
- D. It is not the intent of this Chapter to collect any money from any new Development that exceeds the actual amount necessary to offset new demands for System Improvements created by such new Development.
- E. It is the intent of this Chapter that any monies collected, as imposed EMS Impact Fees, are deposited in the proper Development Impact Fee Capital Projects Trust Fund Account, are never commingled with monies from a different impact fee Accounts, are never used for a development impact fee component different from that for which the fee was paid, are never used to correct current deficiencies in any EMS District facilities, and are never used to replace or rehabilitate EMS District facilities when it does not increase capacity, or be used to maintain or operate any EMS District facilities.

PART 2: DEFINITIONS

12-2-201: 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 include the plural and the plural the singular:

ACCOUNTS shall mean any of one or more interest bearing accounts within the Development Impact Fee Capital Projects Trust Fund established in Part 13 of this Chapter.

ADVISORY COMMITTEE shall mean the Ada County/Ada County Ambulance District Development Impact Fee Advisory Committee established and identified in the Intergovernmental Agreement which is formed and staffed pursuant to I.C. § 67-8205 to prepare and recommend the Capital Improvements Plan and any amendments, revisions, or updates of the same.

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

APPROPRIATE shall mean to legally obligate by contract or otherwise commit to the expenditure of funds by appropriation or other official act of the EMS District Board of Commissioners.

BUILDING PERMIT shall mean the City permit required for new construction and additions under Title 10 of the Meridian City 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 EMS District Capital Facilities.

CAPITAL IMPROVEMENTS ELEMENT shall mean a component of the Capital Improvements Plan identified in the EMS District's CIP adopted by its governing board and the City Council pursuant to Chapters 65 and 82 of Title 67, Idaho Code, and as amended, which component meets the requirements of the Capital Improvements Plan required by the Act.

CAPITAL IMPROVEMENTS PLAN shall mean an impact fee study and capital improvements

plan, which has been recommended by the Advisory Committee and adopted by the EMS District Board of Commissioners and the City Council pursuant to the Act that identifies the EMS District Capital Facilities for which the EMS Impact Fees may be used as a funding source.

CITY shall mean the City of Meridian, Idaho.

CITY COUNCIL shall mean the City Council of the City of Meridian.

DEVELOPER shall mean any person or legal entity undertaking Development including a Development that seeks an annexation into the City and/or undertakes the subdivision of property pursuant to I.C. §§ 50-1301 through 50-1334, as amended.

DEVELOPMENT shall mean any construction or installation of a building or structure, 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 annexation into the City 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 City which authorizes the commencement of a Development.

DEVELOPMENT IMPACT FEE CAPITAL PROJECTS TRUST FUND OR TRUST FUND shall mean the *Ada County Emergency Medical Services District Development Impact Fee EMS Capital Projects Fund* (or *EMS Capital Projects Fund*) established by action of the EMS District Board of Commissioners.

DEVELOPMENT REQUIREMENTS shall mean a requirement attached to a Developmental Approval or other City governmental action approving or authorizing a particular Development.

EMS DISTRICT shall mean the Ada County Emergency Medical Services District.

EMS DISTRICT BOARD OF COMMISSIONERS shall mean the Board of Commissioners of the EMS District, which is the EMS District's governing board.

EMS DISTRICT CAPITAL FACILITIES shall mean Public Facilities which are identified in the Capital Improvements Plan, and specifically including those related costs including System Improvements Costs, but not including maintenance, operations, or improvements that do not expand capacity.

EMS DISTRICT IMPACT FEE ADMINISTRATOR shall mean the person appointed by the EMS District Board of Commissioners to administer the imposition of EMS Impact Fees in accordance with the Act and the Intergovernmental Agreement.

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

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

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 EMS District Impact Fee Administrator to: (i) result in the need for System Improvements, the cost of which will significantly exceed the sum of the EMS Impact Fees to be generated from the Development or the sum agreed to be paid pursuant to a development agreement as allowed by I.C. § 67-8214(2), as amended; or (ii) result in the need for System Improvements which are not identified in the Capital Improvements Plan.

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

INTERGOVERNMENTAL AGREEMENT shall mean the most recent *Ada County Emergency Medical Services District and City of Meridian Intergovernmental Agreement for the Collection and Expenditure of Development Impact Fees for the Ada County Emergency Medical Services District on Development Within the Municipal Boundaries of the City of Meridian* entered into by and between the City and the EMS District pursuant to I.C. § 67-8204A for the collection and expenditure of EMS Impact Fees established pursuant to this Chapter.

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-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.

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 lot or 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 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 I.C. § 67-8207 which reasonably relates to the service demands and needs of the Project.

PUBLIC FACILITIES shall mean land, buildings and equipment used for EMS purposes which have a useful life of ten (10) years or more.

RECREATIONAL VEHICLE shall mean a vehicular type 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 the defined geographic area in the adopted Capital Improvements Plan including the geographic area within the City as identified by the EMS District in which specific Public Facilities provide service to Development within the areas defined, on the basis of sound planning or engineering principles or both. For purposes of this Chapter, there shall be one Service Area which includes all of the City of Meridian.

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 Chapter, Service Units include residential dwelling units as defined in the Unified Development Code of the City of Meridian and square feet of 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 EMS 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 I.C. § 50-1702(h), as amended, to provide additional Public Facilities needed to service new growth and Development. For clarification, System Improvements Costs do not include:

- Construction, acquisition or expansion of Public Facilities other than Capital Improvements identified in the Capital Improvements Plan;
- Improvements, repair, operation or maintenance of existing or new capital;
- Upgrading, updating, expanding or replacing existing Capital Improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;
- Upgrading, updating, expanding or replacing existing Capital Improvements to provide better service to existing development;
- Administrative and operating costs of the EMS District unless such costs are attributable to development of the Capital Improvements Plan, as provided in I.C. § 67-8208, as amended; and
- Principal payments and interest or other finance charges on bonds or other indebtedness except financial obligations issued by or on behalf of the EMS District to finance Capital Improvements identified in the Capital Improvements Plan.

PART 3: CAPITAL IMPROVEMENTS PLAN

12-2-301: Proportionate Determination Methodology

EMS Impact Fees imposed by this Chapter are determined by the approved Capital Improvements Plan and shall not exceed a Proportionate Share of the cost of the System Improvements determined in accordance with I.C. § 67-8207, as amended. EMS Impact Fees shall be based on actual System Improvements Costs or reasonable estimates of such costs, and shall be calculated using the methodology contained in the Capital Improvements Plan which complies with the following:

- A. Based on a reasonable and fair formula or method under which the impact fees imposed do not exceed a Proportionate Share of the costs incurred or to be incurred by the EMS 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 consideration of the following:

1. Any appropriate credit, offset or contribution of money, dedication of land or construction of System Improvements;
 2. 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;
 3. That portion of general tax or other revenues allocated by the EMS District to System Improvements; and
 4. All other available sources of funding for such System Improvements.
- B. In determining the Proportionate Share of the cost of System Improvements to be paid by the Developer, the following factors shall be considered and accounted for in the calculation of the impact fees:
1. The costs of existing System Improvements within the Service Area;
 2. The means by which existing System Improvements have been financed;
 3. 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;
 4. The extent to which the new Development is required to contribute to the cost of existing System Improvements in the future;
 5. The extent to which the new Development should be credited for providing System Improvements without charge to other properties within the Service Area;
 6. Extraordinary Costs, if any, incurred in serving the new Development;
 7. The time and price differential inherent in a fair comparison of fees paid at different times; and
 8. The availability of other sources of funding System Improvements including, but not limited to, user charges, general tax levies, intergovernmental transfers, and special taxation.
- C. EMS Impact Fees shall be calculated on the basis of levels of service for Public Facilities adopted in this Chapter 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 fees are imposed must be attributable to the capacity demands generated by the new Development.

12-2-302: Service Area

The Service Area includes all areas identified and defined in the approved Capital Improvements Plan.

12-2-303: Review and Modification of Capital Improvements Plan

The EMS District shall, at least once every five (5) years, commencing from the date of the original adoption of the Capital Improvements Plan, review Development potential and update the Capital Improvements Plan in cooperation with the City and in accordance with the procedures set forth in the Act, as amended. Each update shall be prepared by the EMS District Impact Fee Administrator in consultation with the Advisory Committee.

PART 4 INTERGOVERNMENTAL AGREEMENT

12-2-401: Authority to Enter into Intergovernmental Agreements

The City is a governmental entity that is empowered by the Act to adopt development impact fee ordinances and is authorized by I.C. § 67-8204A to enter into an Intergovernmental Agreement with the EMS District for the purpose of developing joint plans for capital improvements and for the purpose of agreeing to collect and expend development impact fees for System Improvements.

12-2-402: City and EMS District Intergovernmental Agreement

The City has entered into an Intergovernmental Agreement with the EMS District which Intergovernmental Agreement is in full force and effect.

12-2-403: EMS District Subject to this Chapter

The Intergovernmental Agreement complies with this Chapter and requires the EMS District to be governed by and to fully abide by the provisions of this Chapter.

12-2-404: Amendments to Intergovernmental Agreement

Any amendments to the Intergovernmental Agreement shall be implemented by corresponding relevant amendments of this Chapter which amendments shall not apply to any EMS Impact Fees previously collected not yet expended and currently held in the Trust Fund.

PART 5: IMPOSITION OF EMS IMPACT FEES AND PAYMENT

12-2-501: EMS Impact Fees Imposed

EMS Impact Fees are hereby imposed on all new Development within the Service Area, as defined in the Capital Improvements Plan, in accordance with the impact fee schedules as set forth in this Part of this Chapter.

12-2-502: Impact Fee Calculation

The EMS Impact Fees shall be calculated in accordance with the impact fee schedule set forth in the Capital Improvements Plan which provides 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 Part 8 of this Chapter; or
- B. The Development will have an Extraordinary Impact pursuant to Part 9 of this Chapter. The methodology for determining the costs per Service Unit provided for in the fee schedule is set forth in the Capital Improvements Plan.

12-2-503: Impact Fees Schedule

The EMS Impact Fees for the various land uses per unit of Development are set forth in the following impact fees schedule and shall take effect the 30th day following verification that all the incorporated cities within Ada County have adopted ordinances in compliance with the Act to impose and collect EMS Impact Fees. Notwithstanding anything to the contrary in this Chapter, no EMS Impact Fees shall be imposed on new Development until the EMS Impact Fees take effect.

A. Impact Fees Schedule:

Residential (per Single Family Dwelling Unit)	\$	175.00
Residential (per Multi-Family Dwelling Unit)	\$	121.00
Non-Residential (per 1,000 retail square feet)*	\$	273.00
Non-Residential (per 1,000 office square feet)*	\$	105.00
Non-Residential (per 1,000 industrial square feet)*	\$	47.00
Non-Residential (per 1,000 institutional square feet)*	\$	104.00

* Prorated to the nearest square foot.

12-2-504: Developer's Election

Pursuant to the Act, a Developer shall have the right to elect to pay a Project's Proportionate Share of System Improvements Costs by payment of an 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 I.C. § 67-8214(3), as amended.

12-2-505: Procedures

The collection of EMS Impact Fees shall be in accordance with the following procedures:

- A. *Building Permit.* Upon submittal of a complete application for a Building Permit for the Development to the City, the City shall calculate the EMS Impact Fees due for the Development in accordance with the Fee Schedule in section 12-2-503 of this Chapter unless the Fee Payer requests an individual assessment or is the subject of a credit or the EMS District Impact Fee Administrator determines that the Development may have Extraordinary Impact.
- B. *Exemption.* An exemption pursuant to section 12-2-701 of this Chapter must be claimed by the Fee Payer upon application for a Building Permit or manufactured home installation permit. Any exemption not so claimed shall be deemed waived by the Fee Payer.

12-2-506: Certification of Impact Fees Due

After the EMS Impact Fees for a proposed Development have been calculated by the City pursuant to the Fees Schedule or by the EMS District Impact Fee Administrator using the individual assessment process, or there is a credit, or Extraordinary Impact, the Fee Payer may request from the EMS District Impact Fee Administrator a certification of the amount of the EMS Impact Fee due for that Development which shall be processed as follows:

- A. Within thirty (30) days after receiving such request the EMS District Impact Fee Administrator shall issue a written certification of the amount of the EMS Impact Fee due for the proposed Development. Such certification shall establish the EMS Impact Fee so long as there is no material change to the Project as identified in the individual assessment application, or the impact fees schedule of the Capital Improvements Plan.

B. The certification shall include an explanation of the calculation of the EMS Impact Fee, including an explanation of factors considered under Idaho Code Section 67-8207, and shall also specify the System Improvements for which the EMS Impact Fee is intended to be used.

C. The EMS District Impact Fee Administrator shall provide the certification to the Fee Payer and the City.

12-2-507: Payment and Receipt of Fees

EMS Impact Fees shall be paid to the City at the following times:

- A. Following application for a Building Permit and prior to the issuance of any Building Permit for a dwelling unit or nonresidential building; or
- B. At such other time as the Developer and the EMS District has agreed upon in writing with advance notice to the City.
- C. All EMS Impact Fees paid to the City pursuant to this Chapter and the Intergovernmental Agreement shall then be timely delivered to the EMS District in accordance with the terms of the Intergovernmental Agreement.
- D. In the event EMS Impact Fees are paid directly to the EMS District, then the EMS District Impact Fee Administrator shall immediately notify the City of such payment.

12-2-508: Payment Under Protest

A Fee Payer may pay an EMS Impact Fee under protest in order not to delay in the issuance of a Building Permit by the City. 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 improperly collected.

PART 6: CITY AND EMS DISTRICT IMPACT FEE ADMINISTRATOR POWERS TO REQUIRE PAYMENT OF IMPACT FEES

12-2-601: EMS Impact Fee Payment Enforcement

When any EMS Impact Fee is due pursuant to this Chapter, or pursuant to the terms of any written agreement between a Fee Payer and the EMS District and has not been paid in a timely manner, the City, upon request from the EMS District Impact Fee Administrator, may exercise any or all of the following powers as authorized by law, in any combination, to enforce the collection of the impact fee:

- A. Withhold Building Permits or other Development Approval until all EMS Impact Fees due have been paid.
- B. Withhold utility services from the Development until all EMS Impact Fees due have been paid.
- C. Add interest to the EMS Impact Fees not paid at the legal rate provided for in I.C. § 28-22-104, as amended, plus five (5) percent beginning on the date at which the payment of the impact fees was due until paid in full.
- D. Impose a penalty of one (1) percent of the total EMS Impact Fees (not merely the portion dishonored, late or not paid in full) per month, beginning on the date at which the payment of the EMS Impact Fees was due, until paid in full.
- E. Impose a lien pursuant to the authority of I.C. § 67-8213(4) for failure to timely pay the EMS Impact Fees following the procedures contained in Idaho Code Chapter 45, Chapter 5.

PART 7: EXEMPTIONS

12-2-701: Exemptions

The provisions of this Chapter shall not apply to the following:

- A. 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; or
- B. Remodeling or repairing a structure which does not increase the number of Service Units; or
- C. 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; or
- D. Placing a temporary construction trailer or office on a lot; or
- E. Constructing an addition on a residential structure which does not increase the number of Service Units; or
- F. Adding uses that are typically accessory to residential uses, such as a 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
- G. 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:
 - 1. 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
 - 2. An EMS Impact Fee has been paid previously for the Modular Building, Manufactured/Mobile Home, or Recreational Vehicle on that same lot or space.
- H. Construction that would otherwise be subject to payment of the EMS Impact Fee pursuant to this Chapter if undertaken by a taxing entity, 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.

12-2-702: Exemption Claim Process

An exemption from an EMS Impact Fee must be claimed on the application by the Developer or Fee Payer upon submitting an application for a Building Permit or manufactured home installation permit. Any exemption not so claimed shall be deemed waived by the Developer or Fee Payer. The City shall refer exemption claims to the EMS District Impact Fee Administrator for determination.

PART 8: INDIVIDUAL ASSESSMENTS

12-2-801: Individual Assessment Process

Requests for individual assessment shall be processed in accordance with the following:

- A. In lieu of calculating the amount of the EMS Impact Fee pursuant to section 12-2-503 and the Capital Improvements Plan, a Fee Payer may file a request with the EMS District that the amount of the required impact fee be determined by the EMS District Impact Fee Administrator through an individual assessment for the proposed Development. 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 EMS

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, at the Fee Payer's expense, bear the burden of proving by clear and convincing evidence that the resulting individual assessment complies with the requirements of this Chapter. 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 adopted Levels of Service, than the impact fees that would otherwise be due pursuant to section 12-2-503 of this Chapter and the Capital Improvements Plan.

- B. Each individual assessment shall be based on the same Level of Service standards and unit costs for System Improvements used in the Capital Improvements Plan, shall use an average cost (not a marginal cost) methodology, and shall document the relevant methodologies and assumptions used.
- C. A request for an individual assessment shall be delivered and filed with the EMS District Impact Fee Administrator at the time that the number of dwelling units in the proposed Development and the types and amounts of Development in each nonresidential category identified in section 12-2-503 of this Chapter and the Capital Improvements Plan is known. The EMS District Impact Fee 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 subsequent applications to the City for Building Permits.
- D. Each individual assessment request delivered to the EMS District Impact Fee Administrator may then be accepted, rejected, or accepted with modifications by the EMS District Impact Fee Administrator 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 created by the proposed Development, or the costs of those facilities, than the applicable fees shown in section 12-2-503 of this Chapter and the Capital Improvements Plan.
- E. The decision by the EMS District Impact Fee Administrator on an application for an individual assessment shall include an explanation of the calculation of the EMS Impact Fee, shall specify the System Improvements for which the impact fee is intended to be used, and shall include an explanation of those factors identified in I.C. § 67-8207.
- F. If an individual assessment is accepted or accepted with modifications by the EMS District Impact Fee Administrator, then the EMS Impact Fee due under this Chapter for such Development shall be calculated and collected according to such individual assessment.
- G. The EMS District Impact Fee Administrator shall provide notice of final determination of an individual assessment to the Fee Payer and to the City.

PART 9: EXTRAORDINARY IMPACTS

12-2-901: Extraordinary Impact Determinations

Determinations of Extraordinary Impacts are made as follows:

- A. In the event the City has reasonable cause to believe that a Development application may involve Extraordinary Impacts; it will notify the EMS District Impact Fee Administrator.
- B. The EMS District Impact Fee Administrator shall review and determine whether the Development application will impose Extraordinary Impact.

- C. If the EMS District Impact Fee Administrator determines that a proposed Development generates Extraordinary Impact that will result in extraordinary Systems Improvements Costs, the EMS District Impact Fee Administrator will notify the Fee Payer of their determination within thirty (30) days after the EMS District Impact Fee Administrator's receipt of the Development application. 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.
- D. Circumstances that may lead to a determination of Extraordinary Impact include, but are not limited to, an indication that the assumptions used in the Capital Improvements Plan underestimate the level of activity or impact on EMS District Capital Facilities from the proposed Development or activity.
- E. Within thirty (30) days following the designation of a Development with Extraordinary Impact, the EMS District Impact Fee 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 Development application to avoid generating Extraordinary Impact; or
 - 3. Withdraw the Development application.
- F. 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 EMS 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 the individual or organization to pay the costs of the 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.
- G. 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.
- H. 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 EMS District and the Fee Payer, prior to review and consideration of any application for any Building Permit related to the proposed Development.
- I. Notwithstanding any agreement by the Fee Payer to pay the Proportionate Share of System Improvements Costs documented by the supplemental study, nothing in this Chapter shall obligate the City to approve Development that results in an Extraordinary Impact.

PART 10: DEVELOPER CREDITS AND REIMBURSEMENT

12-2-1001: Developer Credits and Reimbursement Process

When a Developer or their predecessor in 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 a Capital Improvements Element, and the EMS District has accepted such construction, contribution or dedication, the EMS District shall issue a credit, in accordance with the provisions of this Chapter, against the EMS 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 as a condition of Development or was offered by the Developer and accepted by the EMS 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.

12-2-1002: Credit Limitations

Credits against EMS Impact Fees shall not be given for:

- A. Project Improvements; or
- B. Any construction, contribution, or dedication not agreed to in writing by the EMS District prior to commencement of the construction, contribution, or dedication. Credits issued for one Capital Improvements Element may not be used to reduce the impact fee 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.

12-2-1003: Valuation of Credit at Present Value

The valuation of System Improvements for credit against impact fees shall be in accordance with the following:

- A. *Land.* Credit for qualifying land dedications shall, at the Fee Payer's option, be valued at the Present Value of:
 - 1. One hundred (100) percent of the most recent assessed value for such land as shown in the records of the Ada County Assessor; or
 - 2. The fair market value established by a private appraiser acceptable to the EMS District in an appraisal paid for by the Fee Payer.
- B. *Improvements.* Credit for qualifying acquisition or construction of System Improvements shall be valued by the EMS District at the Present Value of such improvements based on complete engineering drawings, specifications, and construction cost estimates as submitted by the Fee Payer. The EMS District Impact Fee Administrator shall determine the amount of credit due based on the information submitted, or, if it is determined that such information is inaccurate or unreliable, then on alternative engineering or construction costs acceptable to the EMS District as a more accurate measure of the value of the offered System Improvements.

12-2-1004: When Credits become Effective

Credit against EMS Impact Fees become effective in accordance with the following:

- A. *Land.* Approved credits for land dedications shall become effective when the land has been conveyed to the EMS District, in a form acceptable, at no cost, and has been accepted by the EMS District. Upon request of the Fee Payer, the EMS District shall issue a letter stating the amount of credit available.
- B. *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 EMS District, (b) a suitable maintenance and warranty bond has been received and approved by the EMS District, and (c) all design, construction, inspection, testing, bonding, and acceptance procedures have been completed in compliance with all applicable requirements. Upon request of the Fee Payer, the EMS District shall issue a letter

stating the amount of credit available.

12-2-1005: Credit Request Procedures

The following are the procedural requirements for the processing of credit against EMS Impact Fees:

- A. *Request.* In order to obtain a credit against EMS Impact Fees otherwise due, a Fee Payer shall submit to the EMS District Impact Fee Administrator a written request to dedicate specific parcels of qualifying land or a written offer to contribute or construct specific System Improvements to the EMS District Capital Facilities in accordance with all applicable state and local governmental design and construction standards, and shall specifically request a credit for the land dedication or System Improvements offered.
- B. *Review.* After receipt of the written request for credit, the EMS District Impact Fee Administrator shall review the request and determine whether the land or System Improvements offered for credit will reduce the costs of providing EMS District Capital Facilities by an amount at least equal to the value of the credit. If the EMS District Impact Fee Administrator determines that the offered credit satisfies those criteria and will be acceptable to the EMS District Board of Commissioners, then the credit shall be issued. The review and determination of a written request for credit shall be completed by the EMS District Impact Fee Administrator within thirty (30) days after receipt of a written offer and application for credit.
- C. *Credits exceeding fee amounts due.* If the credit due to a Fee Payer exceeds the EMS Impact Fees that would otherwise be due from the Fee Payer pursuant to this Chapter (whether calculated pursuant to section 12-2-503 of this Chapter or through an independent assessment), the Fee Payer may choose to receive such credit in the form of either:
 1. A credit against future EMS Impact Fees due for the same System Improvements; or
 2. A reimbursement from EMS 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 EMS District shall be under no obligation to use any of its funds other than EMS Impact Fees paid by other Development for the same System Improvements to reimburse the Fee Payer for any credit in excess of the impact fees that are due.
- D. If credit or reimbursement is due to the Fee Payer pursuant to this section, the EMS 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 of time and form of reimbursement, and shall have a term not exceeding ten (10) years.
- E. The EMS District Impact Fee Administrator's determination on the written request for credit shall be provided to the Fee Payer, City, and the EMS District Board of Commissioners.

PART 11: IMPACT FEE PAYMENT MISTAKE OR MISREPRESENTATION

12-2-1101: Incorrect EMS Impact Fee Payment

If EMS 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 EMS District within thirty (30) days after the acceptance of the recalculated amount, with interest at the legal rate provided for in I.C. § 28-22-104 from the date on which the fee was paid. Any amounts underpaid by the Fee Payer shall be paid to the EMS District, within thirty (30) days after the EMS District Impact Fee Administrator's acceptance of the recalculated amount, with interest at the legal rate provided for in I.C. § 28-22-104 from the date on which the fee was paid. In the case of an underpayment of EMS

Impact Fees, the EMS District Impact Fee Administrator may request the City and the City may withhold issuance of Building Permits or other Development Approvals for the Project for which the impact fees were paid until such underpayment is corrected, and if amounts owed are not paid within such thirty-day period, the EMS District Impact Fee Administrator may also ask the City to revoke any Building Permits or other Development Approvals issued in reliance on the previous payment of such EMS Impact Fees and refund such fees to the Fee Payer.

PART 12: REFUNDS

12-2-1201: Duty to Refund

EMS Impact Fees shall be refunded to the Fee Payer, or to a successor in interest, in the following circumstances:

- A. Service is available but never provided; or
- B. A Building Permit or permit for installation of a manufactured home is denied by the City or abandoned; or
- C. The Fee Payer pays EMS Impact Fees 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 EMS District was entitled to receive; or
- D. The EMS District collected the EMS Impact Fees and failed to Appropriate or expend the collected fees pursuant to this Chapter and the Act.

12-2-1202: Time for Expenditure; Refund Requirement

Any EMS Impact Fees paid shall be refunded if the EMS 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 impact fees were collected. Any refund due shall be paid to the owner of record of the parcel for which the impact fees were paid. The EMS District may hold EMS Impact Fees for longer than eight (8) years if it is identified in writing and in written notice to the owner of record of the parcel identifying:

- A. A reasonable cause for why the EMS Impact Fees should be held longer than eight (8) years; and
- B. An anticipated date by which the EMS Impact Fees will be expended, but in no event greater than eleven (11) years from the date the impact fees were collected.
 1. If the EMS District fails to comply with subsection (A) or (B), fails to commence construction of System Improvements in accordance with the written notice, or fails to Appropriate funds for such construction on or before the date identified in the written notice, then any EMS Impact Fees so identified shall be refunded to the Fee Payer or to a successor in interest.

12-2-1203: No Refund Due for Subsequent Reduction in Size of Development or Service Units

After EMS Impact Fees have been paid pursuant to this Chapter and after a certificate of occupancy has been issued by the City, 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.

12-2-1204: Interest

Each refund shall include a refund of interest at one-half the legal rate provided for in I.C. § 28-22-

104 from the date on which the EMS Impact Fee was originally paid.

12-2-1205: Timing

The EMS District Impact Fee Administrator 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 owner of record of the property for which the fee was paid. When the right to a refund exists, the EMS District shall send the refund to the owner of record within ninety (90) days after it determines that a refund is due.

PART 13: DEVELOPMENT IMPACT FEE CAPITAL PROJECTS TRUST FUND - EXPENDITURES, BUDGET, AUDIT, AND SURCHARGE

12-2-1301: Establishment of Development Impact Fee Capital Projects Trust Fund by EMS District

The EMS District shall establish a Trust Fund for the purpose of ensuring that all EMS 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 Trust Fund shall be maintained in one (1) or more Accounts. All funds in all Accounts in the Trust Fund shall be maintained in an interest-bearing account. The interest earned on each Account pursuant to I.C. § 67-8210(1) shall not be governed by I.C. § 57-127, as amended, but shall be considered funds of the Account and shall be subject to the same restrictions on uses of funds as the impact fees on which the interest is generated.

12-2-1302: Trust Fund Deposits and Accounting

All monies paid by a Fee Payer, pursuant to this Chapter, shall be identified as EMS Impact Fees and shall be promptly deposited by the EMS District Impact Fee Administrator in the appropriate Account of the Trust Fund.

- A. *First-in/first-out.* Monies in each Account shall be spent in the order collected, on a first-in/first-out basis.
- B. *Maintenance of Records.* The EMS District shall maintain and keep accurate financial records for each Account that shall show the source and disbursement of all revenues, account for all 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 for each Account showing the source and amount of all funds collected and the Projects that were funded.
- C. *Accounting Principles.* The calculation of impact fees shall be in accordance with generally accepted accounting principles. Impact fees shall not be deemed invalid because payment of impact fees may result in an incidental benefit to owners or Developers within the Service Area other than the Fee Payer.

12-2-1303: Expenditure Eligibility

Expenditures of EMS Impact Fees collected and deposited in the Trust Fund shall be made only for System Improvements within the Service Area for which the impact fees were collected in accordance with the Capital Improvements Plan.

12-2-1304: Annual Capital Budget

The EMS District shall annually adopt a capital budget in accordance with the Act.

12-2-1305: Monies in Trust Fund not Expended Carried Over from Fiscal Year to Fiscal Year

Any monies, including any accrued interest, not assigned to specific System Improvements within such Capital Improvements Plan and not expended or refunded shall be retained in the same Account until the next fiscal year.

12-2-1306: Annual Audit Report

As part of their annual audit process, the EMS District shall prepare an annual report:

- A. Describing the amount of all EMS Impact Fees collected, appropriated, or spent during the preceding year by category of Public Facility and Service Area; 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 by category of Public Facility and Service Area.

12-2-1307: Surcharge Reimbursement

A portion of each EMS Impact Fee collected pursuant to this Chapter shall be designated as a surcharge for reimbursement for the cost of preparing the Capital Improvements Plan in accordance with I.C. § 67-8208. The surcharge shall not exceed the Development's Proportionate Share of the cost of preparing the Capital Improvements Plan.

PART 14: APPEALS/MEDIATION

12-2-1401: Appeals to EMS District Board of Commissioners

Any Fee Payer who is or may be obligated to pay an EMS Impact Fee under this Chapter who claims a right to receive a refund, reimbursement, exemption, or credit under this Chapter or is otherwise dissatisfied with a decision made by the EMS District Impact Fee Administrator in applying this Chapter, may appeal such decision to the EMS District Board of Commissioners in accordance with Interagency Agreement and the following process:

- A. The Fee Payer shall have the burden of demonstrating that the decision was in error.
- B. In order to pursue the appeal described in this subsection, the Fee Payer shall file a written notice of appeal with the EMS District Impact Fee Administrator within thirty (30) days after the date of the EMS District Impact Fee Administrator's decision, or the date on which the Fee Payer submitted a payment of the EMS Impact Fees under protest, whichever is later. Such written 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.
- C. The EMS District 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 EMS District Impact Fee Administrator shall likewise have the right to be present and to present evidence in support of their decision. The criteria to be used by the EMS District Board of Commissioners in considering the appeal shall be whether:
 - 1. The decision or interpretation made by the EMS District Impact Fee 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 the EMS District's facilities necessary to serve new Development and whether the provisions of this Chapter have been correctly

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

12-2-1402: Appeals to City Council

Any Fee Payer who is or may be obligated to pay an EMS Impact Fee which is established by the City and is subject to an Intergovernmental Agreement, and who claims a right to receive a refund, reimbursement, exemption, or credit under this Chapter or is otherwise dissatisfied with a decision made by the EMS District Impact Fee Administrator or the decision of the EMS District Board of Commissioners in applying this Chapter, may appeal such decision to the City Council.

- A. The Fee Payer shall have the burden of demonstrating that the EMS District Impact Fee Administrator's or the EMS District Board of Commissioners' decision was in error.
- B. In order to pursue the appeal described in this subsection, the Fee Payer shall file a written notice of appeal with the City Clerk within thirty (30) days after the date of the EMS District Board of Commissioners' decision. Such written notice of appeal shall include a statement describing why the Fee Payer believes that the appealed decision of the EMS District Impact Fee Administrator or the EMS District Board of Commissioners was in error, together with copies of any documents that the Fee Payer believes support the claim. The City Clerk shall within three (3) business days deliver the notice of appeal together with copies of any documents filed with it to the EMS District Impact Fee Administrator.
- C. The City Council shall hear the appeal within sixty (60) days after receipt by the City Clerk 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 EMS District Impact Fee Administrator or designee shall likewise have the right to be present and to present evidence in support of the decision. The criteria to be used by the City Council in considering the appeal shall be whether:
 1. The decision or interpretation made by the EMS District Impact Fee Administrator or the EMS District Board of Commissioners' decision on appeal or the alternative decision or interpretation offered by the Fee Payer more accurately reflects the intent of this Chapter that new Development pay its Proportionate Share of the costs of System Improvements to facilities necessary to serve new Development and whether the provisions of this Chapter have been correctly applied. The City Council shall issue a decision upholding, reversing, or modifying the decision being appealed within thirty (30) days after hearing the appeal.

12-2-1403: Mediation

Any Fee Payer that has a disagreement with the EMS District Impact Fee 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 EMS District to submit the disagreement to mediation by a qualified independent party acceptable to both the Fee Payer and the EMS District.

- A. Mediation may take place at any time following the filing of a timely appeal pursuant to sections 12-2-1401 and 12-2-1402, 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 section 12-2-1402. Applicable time periods provided in sections 12-2-1401 and 12-2-1402 are tolled during mediation.
- B. Participation in mediation does not preclude the Fee Payer from pursuing other remedies provided for in I.C. § 67-8212.
- C. If mediation is requested, any related mediation costs shall be shared equally by the Fee Payer

and the EMS District, and a written agreement regarding the payment of such costs shall be executed prior to the commencement of mediation.

- D. In the event that mediation does not resolve the issues, the Fee Payer retains all rights to seek relief from a court of competent jurisdiction.

PART 15: MISCELLANEOUS PROVISIONS

12-2-1501: No Requirement of the City to Approve Extraordinary Impact Development

Nothing in this Chapter shall obligate the City to approve Development which results in an Extraordinary Impact.

12-2-1502: City Not Obligated to Approve Development that Reduces Levels of Service

Nothing in this Chapter shall obligate the City to approve any Development request which may reasonably be expected to reduce levels of service below minimum acceptable levels established in this Chapter.

12-2-1503: No Additional Right to Develop Created by this Chapter

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

12-2-1504: No Limit on City's Authority

Nothing in this Chapter limits the use of the City's power of eminent domain or supersedes or conflicts with requirements or procedures authorized in the Idaho Code for local improvement district or general obligation bond issues.

12-2-1505: Agreements Between Property Owners, Idaho Transportation Department (ITD), and other Governmental Entities for Construction or Installation of System Improvements

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 regards 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.

12-2-1506: Plan for Alternative Sources of Revenue

The EMS District shall develop a plan for alternative sources of revenue, which shall include but not necessarily be limited to a plan generated during its annual budget process. These alternative sources of revenue may include tax increment financing, user fees, administrative and regulatory fees, and other forms of revenue.

12-2-1507: Safety Codes and Other Rules Applicable to Project Improvements

Nothing in this Chapter shall prevent the City from requiring a Developer to construct reasonable Project Improvements, as are required by applicable safety codes and other rules that are adopted which it has jurisdiction to enforce in conjunction with a Development.

12-2-1508: Development Approved by the City Prior to the Effective Date of this Chapter Not Subject to EMS Impact fees

Notwithstanding any other provision(s) of this Chapter, that portion of a Project for which a complete application for a Building Permit has been received by the City, prior to the effective date of this Chapter, shall not be subject to an EMS 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 with density, intensity, size or number of units more than ten (10) percent higher than reflected in the original Building Permit, then the impact fee may be charged on the difference in density, intensity, size or number of units between the original and the revised or replacement Building Permit.

12-2-1509: Punishment

Violation of this Chapter shall be subject to those remedies provided in this Code. Knowingly furnishing false information to any official of the City or EMS District charged with the administration of this Chapter on any matter relating to the administration of this Chapter including, without limitation, the furnishing of false information regarding the expected size or use of a proposed Development, shall be a violation of this Chapter.

12-2-1510: Liberal 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 may be fully carried out by the City Council and the EMS District Board of Commissioners.

SECTION 2: ORDINANCE LIMITED

This ordinance is limited to Title 12, Chapter 2, of the Meridian City Code only. All other provisions of the Meridian City Code shall remain unchanged.

SECTION 3: EFFECTIVE DATE OF ORDINANCE

This ordinance shall take effect and be in full force and effect on the 30th day following its passage, approval, and publication.

PASSED by the City Council of the City of Meridian, Idaho, this ____ day of _____, 2026.

APPROVED by the Mayor of the City of Meridian, Idaho, this ____ day of _____, 2026.

APPROVED:

ATTEST:

Robert E. Simison, Mayor

Chris Johnson, City Clerk

CERTIFICATION OF SUMMARY:

William L. M. Nary, City Attorney of the City of Meridian, Idaho, hereby certifies that the summary below is true and complete and upon its publication will provide adequate notice to the public.

William L. M. Nary

SUMMARY OF CITY OF MERIDIAN ORDINANCE NO. 26-2127

An ordinance amending the Meridian City Code by the addition thereto of a new Chapter 2 to Title 12 called “Ada County Emergency Medical Services District Development Impact Fees” that provides for a short chapter title; authority, findings, applicability, and purpose; definitions; capital improvements plan; periodic review of capital improvements plan; intergovernmental agreement; imposition of impact fees and payment; enforcement and collection; impact fee administrator and City powers to require payment of impact fees; development impact fee(s) exemptions; process for individual assessment; extraordinary impacts; developer credits and reimbursements; impact fee payment mistake or misrepresentation; fee payer refunds; development impact fee capital projects trust fund, expenditures, budget, audit, and surcharge; appeals and mediation; miscellaneous provisions; punishment for violations; construction of ordinance intent; ordinance limitations; and an effective date. A full text of this ordinance is available for inspection at City Hall, City of Meridian, 33 East Broadway Avenue, Meridian, Idaho.