

LEGISLATURE OF THE STATE OF IDAHO
Sixty-eighth Legislature First Regular Session - 2025

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 208

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

RELATING TO FIRE DISTRICTS; AMENDING SECTION 31-1413, IDAHO CODE, TO REMOVE CODE REFERENCES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 31-1423, IDAHO CODE, TO REMOVE PROVISIONS REGARDING FIRE PROTECTION DISTRICT BUDGETS FOLLOWING CONSOLIDATION OF FIRE PROTECTION DISTRICTS; AMENDING SECTION 63-215, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED AND TO MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 31-1413, Idaho Code, be, and the same is hereby amended to read as follows:

31-1413. CONSOLIDATION OF DISTRICTS -- HEARING -- PROTEST -- ELECTION. ~~Except as provided for in section 31-1423(2)(b), Idaho Code, any~~ Any fire protection district may consolidate with one (1) or more existing fire protection districts subject to the following procedure, or pursuant to an election for consolidation as provided in section 31-1414, Idaho Code, and with the following effects:

(1) If, in the opinion of the board of any fire protection district, it would be to the advantage of said district to consolidate with one (1) or more other existing fire protection districts, the said board shall cause to be prepared an agreement for consolidation ~~which~~ that shall among other things provide:

(a) The name of the proposed consolidated fire protection district-;

(b) That all property of the districts to be consolidated shall become the property of the consolidated district-;

(c) That all debts of the districts to be consolidated shall become the debts of the consolidated district-;

(d) That the existing commissioners of the districts to be consolidated shall be the commissioners of the consolidated district until the next election, said election to be held pursuant to the ~~terms~~ provisions of section 31-1410, Idaho Code, at which three (3) commissioners shall be elected, unless the agreement of consolidation establishes a five (5) member board, in which case five (5) commissioners shall be elected. If the board consists of three (3) members, commissioners from fire protection subdistricts one and two shall be elected for terms of four (4) years, and the commissioner from fire protection subdistrict three shall be elected for a term of two (2) years. If the board consists of five (5) commissioners, the commissioners from fire protection subdistricts one, three and five shall be elected for terms of four (4) years, and the commissioners from fire protection subdistricts two and four

1 shall be elected for an initial term of two (2) years. Thereafter, the
 2 term of all commissioners shall be four (4) years-; and

3 (e) That the employees of the consolidated fire protection district
 4 shall be selected from the employees of the fire protection districts
 5 being consolidated, which employees shall retain the seniority rights
 6 under their existing employment contracts.

7 (2) After approval of the agreement of consolidation by each of the
 8 fire protection district boards involved, the boards of commissioners of
 9 each fire protection district shall hold a hearing not less than ten (10) or
 10 more than thirty (30) days thereafter and shall cause notice of the hearing,
 11 designating the time and place to be published in at least one (1) issue of a
 12 newspaper of general circulation within the district not less than five (5)
 13 days prior to the hearing. Any person supporting or objecting to the peti-
 14 tion shall be heard at the hearing, if in attendance, and at the close of the
 15 hearing the board shall approve or reject the agreement of consolidation.
 16 If each board approves the agreement of consolidation, the agreement shall
 17 become effective and the consolidation of the district complete thirty (30)
 18 days after the approval unless within the thirty (30) days a petition signed
 19 by twenty-five percent (25%) of the qualified electors of one (1) of the fire
 20 protection districts objecting to the consolidation be filed with the secre-
 21 tary of the district. In the event of an objection, an election shall be held
 22 as provided in section 31-1405, Idaho Code, except that the question shall
 23 be "consolidation of.... fire protection district, yes," or "consolidation
 24 of.... fire protection district, no," or words equivalent thereto. If more
 25 than one-half (1/2) of the votes cast are yes, the agreement shall become ef-
 26 fective. If more than one-half (1/2) of the votes cast are no, the agreement
 27 shall be void and of no effect; and no new consolidation shall be proposed for
 28 at least six (6) months following the date of the consolidation election.

29 (3) Upon the agreement of consolidation becoming effective, the board
 30 of the consolidated fire protection district shall file a certified copy
 31 of the agreement with the county recorder of each county in which such dis-
 32 trict is situated and shall comply with the provisions of section 63-215,
 33 Idaho Code. The consolidated district shall thereafter have the same rights
 34 and obligations as any other fire protection district organized under the
 35 statutes of this state.

36 ~~(4) An agreement of consolidation shall not take effect unless the pro-~~
 37 ~~visions of section 31-1423(2) (b), Idaho Code, are complied with.~~

38 SECTION 2. That Section 31-1423, Idaho Code, be, and the same is hereby
 39 amended to read as follows:

40 31-1423. LEVY -- RECOMMENDED LEVY -- ELECTION. (1) Each year, immedi-
 41 ately prior to the annual county levy of taxes, the board of commissioners
 42 of each fire protection district, organized and existing under this chapter,
 43 may levy a tax upon all the taxable property within the boundaries of such
 44 district sufficient to defray the cost of equipping and maintaining the dis-
 45 trict of twenty-four hundredths percent (.24%) of market value for assess-
 46 ment purposes, to be used for the purposes of this chapter and for no other
 47 purpose. The levy shall be made by resolution entered upon the minutes of the
 48 board of commissioners of the fire protection district, and it shall be the
 49 duty of the secretary of the district, immediately after entry of the resolu-

tion in the minutes, to transmit to the county auditor and the county assessor certified copies of the resolution providing for such levy. Said taxes shall be collected as provided by section 63-812, Idaho Code.

(2) ~~(a)~~ If two (2) or more fire protection districts consolidate into one (1) district, the provisions of section 63-802, Idaho Code, shall apply to the consolidated district's budget request as if the former district which, in the year of the consolidation, has the higher levy subject to the limitations of section 63-802, Idaho Code, had annexed the other district or districts. In addition, the consolidated district shall receive the benefit of foregone increases accumulated by the former districts under section 63-802(1) (a), Idaho Code.

~~(b) Provided however, that if the higher levy rate provided for in subsection (2) (a) of this section exceeds the lowest levy rate of any of the districts to be consolidated by more than three percent (3%), the commissioners of the districts consolidating shall recommend, by a majority of the commissioners of each district involved, at a public hearing where a quorum of each district board is present, a levy rate that falls between the highest levy rate and the lowest levy rate. In determining such recommended levy rate, the commissioners shall recommend a levy rate that shall be sufficient to defray the cost of equipping and maintaining the new consolidated district. If such recommended levy rate exceeds by more than three percent (3%) the lowest current district levy rate of any of the districts to be consolidated, an election shall be held in a manner consistent with the provisions of section 31-1414, Idaho Code. In such election, the electors residing in the fire protection districts seeking to consolidate shall vote to approve or disapprove the recommended levy rate and the proposed consolidation of districts. The question put to the electors shall be the same or similar to the question provided for in section 31-1414, Idaho Code, except that the question shall include, in addition to the language described in section 31-1414, Idaho Code, a reference to the recommended levy rate provided for in this section and a reference to the percentage change of such recommended levy rate from the levy rate in existence in each district in the immediately preceding year.~~

SECTION 3. That Section 63-215, Idaho Code, be, and the same is hereby amended to read as follows:

63-215. LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED. (1) Any taxing district ~~which that~~ shall be formed or organized hereafter, or ~~which that~~ shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsman-like manner ~~which that~~ shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located, any taxing district with taxing authority that will be affected by the formation or change in existing boundaries of such taxing district, and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration. In the case

1 of fire protection districts, the board of county commissioners approving
2 the boundaries shall be responsible for delivering to the assessor, ~~and~~
3 ~~recorder, and any affected fire protection districts~~ the map and legal de-
4 scription of the amended district boundaries. Formation, organization or
5 alteration documents that are filed pursuant to this section shall include
6 contact information that is current at the time of filing and that identifies
7 an individual associated with the taxing district.

8 (2) Urban renewal agencies shall comply with the requirements of sub-
9 section (1) of this section when a revenue allocation area within the juris-
10 diction of the urban renewal agency is formed or when the boundaries of such
11 an area are altered.

12 (3) The state tax commission shall review filings required by subsec-
13 tions (1) and (2) of this section and, if the commission finds that the for-
14 mation of a district or a change in a district's boundaries fails to provide
15 a proper legal description or fails to correctly identify the boundaries,
16 the state tax commission shall notify the affected taxing authority within
17 twenty-eight (28) days after receiving the original request. The notifica-
18 tion shall list any errors or omissions in the submitted map and legal de-
19 scription along with any possible remedies to correct said errors or omis-
20 sions. The taxing authority shall be provided an additional twenty-eight
21 (28) days after receiving the requested change from the state tax commis-
22 sion to provide a corrected map and legal description. If the corrected map
23 and legal description fail to correctly identify the boundaries or change
24 of boundaries of the taxing district, as was listed in the state tax commis-
25 sion's notification, then the state tax commission may direct that the for-
26 mation or change not be recognized for property tax purposes. The state tax
27 commission's review shall not include matters relating to notice, open meet-
28 ings law requirements, or compliance with provisions in Idaho law not relat-
29 ing to boundaries.

30 (4) The county assessor, county auditor and state tax commission shall
31 retain on file in their respective offices all copies of legal descriptions
32 of taxing district boundaries and maps filed by the various taxing jurisdic-
33 tions authorized to impose a levy on property.

34 (5) The state tax commission shall be responsible for providing copies
35 of uniform tax code area numbers and maps to the county assessor, county au-
36 ditor and county treasurer and various companies having operating property
37 subject to assessment in the state of Idaho and under the jurisdiction of the
38 state tax commission for assessment and taxation purposes.

39 (6) Unless otherwise specifically authorized to form with noncontigu-
40 ous boundaries, or to annex or deannex properties so as to make noncontigu-
41 ous boundaries, all taxing districts shall form with and maintain contiguous
42 boundaries.

43 SECTION 4. An emergency existing therefor, which emergency is hereby
44 declared to exist, this act shall be in full force and effect on and after
45 July 1, 2025.