

## **ORDINANCE NO. 1506**

AN ORDINANCE OF THE CITY OF POST FALLS, KOOTENAI COUNTY, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, AMENDING SECTION 19.04.090 AND ADOPTING A NEW SECTION 19.04.035 TO CLARIFY THAT IMPACT FEES ARE NOT APPLICABLE TO TAXING DISTRICTS AND CHARTER SCHOOLS; PROVIDING THAT REMAINING SECTIONS OF POST FALLS CITY CODE SHALL REMAIN IN EFFECT; PROVIDING FOR SEVERABILITY; PROVIDING FOR THIS ORDINANCE TO BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

**WHEREAS**, the Mayor and City Council find that it is in the public interest to clarify the application of impact fees to taxing districts and charter schools; and

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the City of Post Falls as follows:

**SECTION 1.** That a new Section 19.04.035 entitled, Application To Taxing Districts And Charter Schools, is added to the Post Falls Municipal Code as follows:

### **19.04.035: APPLICATION TO TAXING DISTRICTS AND CHARTER SCHOOLS**

Construction or development by the city and taxing districts as defined in Idaho Code section 63-201 and public charter schools as defined in Idaho Code section 33-502A are exempt from payment of the development impact fees provided for in this title.

**SECTION 2.** That Post Falls Municipal Code Section 19.04.090 amended as follows:

### **19.04.090: CREDITS, REIMBURSEMENT AND WAIVERS:**

A. In the calculation of development impact fees for a particular project, a credit or reimbursement will be given for the present value of any construction of system improvements or contribution or dedication of land or money required by the city from a developer for system improvements of the category for which the development impact fee is being collected, including such system

improvements paid for pursuant to a local improvement district. Such credit or reimbursement will not be given for project improvements.

B. In the calculation of development impact fees for a particular project, credit will be given for the present value of all tax and user fee revenue generated by the developer, within the service area where the impact fee is being assessed and used by the city for system improvements of the category for which the development impact fee is being collected. If the amount of credit exceeds the proportionate share for the project, the developer will receive a credit on future impact fees for the amount in excess of the proportionate share. The credit may be applied by the developer as an offset against future impact fees only in the service area where the credit was generated.

C. If a developer is required to construct, fund or contribute system improvements in excess of the development project's proportionate share of system improvement costs, the developer will receive a credit on future impact fees or be reimbursed at the developer's choice for such excess construction, funding or contribution from development impact fees paid by future development which impacts the system improvements constructed, funded or contributed by the developer(s) or fee payer.

D. If a credit or reimbursement is due to the developer pursuant to this section, the city will enter into a written agreement with the fee payer, negotiated in good faith, prior to the construction, funding or contribution. The agreement will provide for the amount of credit or the amount, time, and form of reimbursement.

E. No credits will be given for the construction of local on-site facilities, structures, improvements, or other project improvements required by zoning, subdivision, or other city regulations unless the improvement is identified in the capital improvements plan or there is a finding that the proposed improvements meet the same need as improvements identified in the capital improvements plan.

F. Any person requesting such credit or reimbursement must submit his/her request in writing explaining the legal and factual basis for the request and present documentation of costs or payments for facilities to the director for use in determining the amount of credit or reimbursement to be given. Requests for credit or reimbursement must be submitted to the director prior to

issuance of a building permit, site development permit, or manufactured/mobile home installation permit. The determination will be made no more than forty five (45) days after complete documentation is submitted to the director. Any appeal from such a determination by the director must be pursuant to section 19.04.110 of this chapter.

~~G. Construction or development by the city and taxing districts as defined in Idaho Code section 63-201 and public charter schools as defined in Idaho Code section 33-502A are exempt from payment of the development impact fees provided for herein.~~

**SECTION 1.** All provisions of the current Post Falls Municipal Code or ordinances of the City of Post Falls and parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

**SECTION 2.** Neither the adoption of this ordinance nor the repeal of any ordinance shall, in any manner, affect the prosecution for violation of such ordinance committed prior to the effective date of this ordinance or be construed as a waiver of any license or penalty due under any such ordinance or in any manner affect the validity of any action heretofore taken by the City of Post Falls City Council or the validity of any such action to be taken upon matters pending before the City Council on the effective date of this ordinance.

**SECTION 3.** The provisions of this ordinance are severable and if any provision, clause, sentence, subsection, word, or part thereof is held illegal, invalid, or unconstitutional or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this ordinance or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this ordinance would have been adopted if such illegal, invalid, or unconstitutional provision, clause sentence, subsection, word, or part had not been included therein, and if such person or circumstance to which the ordinance or part thereof is held inapplicable had been specifically exempt therefrom.

**SECTION 4.** After its passage and adoption, a summary of this Ordinance, under the provisions of the Idaho Code, shall be published once in the official newspaper of the City of Post Falls, and upon such publication shall be in full force and effect.

*Passed under suspension of rules upon which a roll call vote was duly taken and duly enacted an Ordinance of the City of Post Falls at a regular session of the City Council on March 20<sup>th</sup>, 2024.*

APPROVED, ADOPTED and SIGNED this 20th day of March, 2024.

---

Ronald G. Jacobson, Mayor

ATTEST:

---

Shannon Howard, City Clerk

