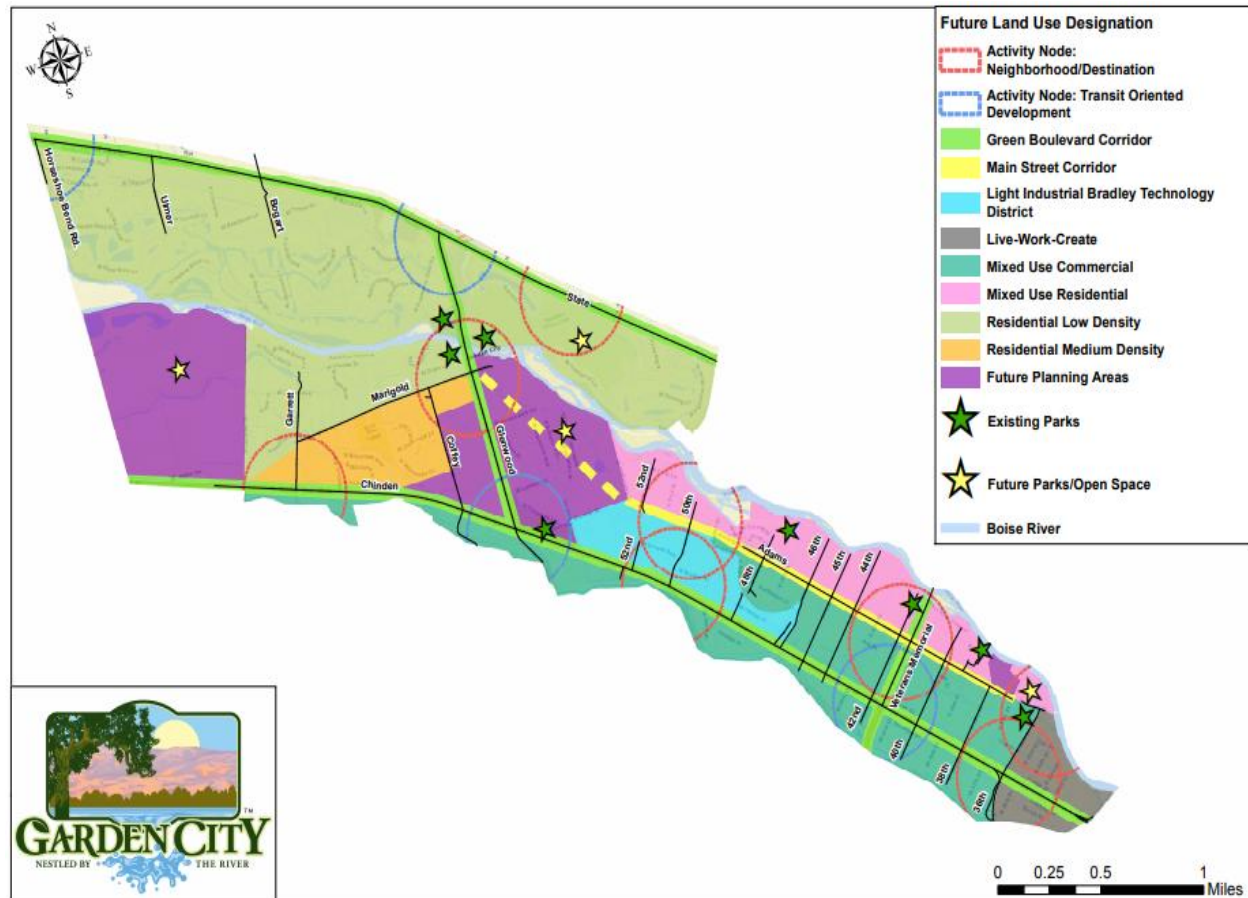




CITY OF GARDEN CITY

6015 Glenwood Street □ Garden City, Idaho 83714
 Phone (208)472-2921 □ Fax (208)472-2926

STAFF REPORT
File Number: CPAFY2025-0002
For: Comprehensive Plan Amendment
 Addition of Ada County Capital Improvement Plan
Applicant: Ada County
Report Date: October 15, 2025
Report Version: 1



Report prepared by Jenah Thornborrow

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[Jail Impact Fee Study](#)

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Requested Action

Hold a public hearing and provide a decision to adopt or reject proposed amendments to the Garden City Comprehensive Plan related to the Ada Capital Improvements Plan (CIP), Impact fee analyses for the Ada County Coroner, Jail, and Paramedics.

Recommendation

This section will be updated to reflect the Planning and Zoning Commission's recommendation.

Decision Process

Proposed Scope of Work

This application is for a Development Code Amendment per Garden City Code 8-7A-2 Definition of Terms:

COMPREHENSIVE PLAN: The adopted plan for Garden City pursuant to the Local Land Use Planning Act, Idaho Code section [67-6501](#).

General Provisions

The processing of this application follows the public hearing requirements set forth in GCC §8-6A-7.

Required Decisions GCC Table 8-6A-1 governs the decision processes for this process.

Decision	Recommendation Authority/ Hearing Date	Decision Authority
Comprehensive Plan Amendment	Design Review None- application has no effect on design regulations. Planning and Zoning Commission: Hearing October 15, 2025	City Council: Hearing October 27, 2025

Decision

After hearing the evidence and considering the application, the decision maker shall make their decision. The decision maker shall report the facts upon which it based its conclusion, the ordinance and standards used in evaluating the application, the actions, if any, that the applicant could take to obtain a permit, and whether a permit is granted, granted with conditions, or denied. The decision maker shall make its findings and decision no later than by the next regular scheduled meeting.

The Planning and Zoning Commission is the recommending body for this application.

Recommendation

The Recommending Authority may take one of the following actions:

1. Recommend the City Council grant/ approve the application as applied;

2. Recommend the City Council grant/ approve the application with conditions as drafted or as amended to the City Council;
3. Recommend the City Council deny the application; or
4. Request the applicant return with revised materials for additional review.

The City Council is the final decision maker for this application.

Decision

The City Council may take one of the following actions:

1. Sustain the recommendation as presented to the City Council;
2. Modify the recommendation with conditions;
3. Reject the recommendations; or
4. Remand the application to a recommending body for additional proceedings and findings.

Appeal of Decision

Pursuant to Garden City Code [Table 8-6A-1 Authorities and Processes](#), the Planning and Zoning Commission is a recommending authority to City Council, the final decision maker for the requested application. The recommendations do not constitute a final decision on the application.

Every final decision rendered shall provide or be accompanied by notice to the applicant regarding the applicant's right to request a regulatory taking analysis pursuant to section [67-8003](#), Idaho Code. An applicant denied an application or aggrieved by a final decision concerning matters identified in section [67-6521\(1\)\(a\)](#), Idaho Code, may within twenty-eight (28) days after all remedies have been exhausted under local ordinance seek judicial review under the procedures provided by [chapter 52, title 67](#), Idaho Code.

Current Deficiencies

The CIPs indicate that over the next 10 years, there will be an estimated 23 percent increase in population (125,397 new residents), a 23 percent increase in housing development (50,296 new housing units), an 18 percent increase in employment (43,283 new jobs), and a 13 percent increase in new commercial square footage (16,970,000 square feet). The County has suggested that Impact Fees are the way to maintain current levels of service for the coroner, jail, and EMS.

Applicant Requested Changes

On August 19, 2025, Ada County formally petitioned Garden City to amend the Garden City Comprehensive Plan to incorporate, by reference, Ada County's May 24, 2024, Capital Improvement Plans (CIPs) and Development Impact Fee Studies for the Ada County coroner, jail, and emergency medical services (EMS). This is a part of an effort requesting all municipalities in Ada County to adopt the same impact fees.

The associated fees that are proposed are:

Ada County Proposed Impact Fees				
	EMS	Coroner	Jail	Total
Residential – Single-family (per unit)	\$175	\$59	\$516	\$750
Residential – Multi-family (per unit)	\$121	\$41	\$357	\$519
*Retail	\$273	\$39	\$944	\$1256
*Office	\$105	\$15	\$364	\$484
*Industrial	\$47	\$7	\$163	\$217
*Institutional	\$104	\$15	\$361	\$480

*Per 1000 square feet

Evaluation of Proposed Changes

An Idaho municipality can choose not to adopt impact fees, even if it has incorporated a Capital Improvement Plan (CIP) and an Impact Fee Study into its Comprehensive Plan.

Under Title 67, Chapter 82 of the Idaho State Statute (the Idaho Development Impact Fee Act), municipalities are authorized to adopt impact fees. The law provides a framework and minimum standards for how impact fees must be implemented if a municipality decides to impose them. However, the decision to adopt and enforce impact fees is left to the discretion of the local government.

The key points of the statute are:

- Adoption is optional: The statute empowers municipalities to adopt impact fees but does not mandate it.
- Comprehensive planning is a prerequisite: A municipality must have a CIP and impact fee study incorporated into its comprehensive plan to legally impose impact fees.
- Ordinance required: Even with the CIP and study in place, impact fees are only enforceable if the municipality passes an ordinance.
- Legal standards: If adopted, impact fees must meet the criteria of need, benefit, and proportionality.

In summary, having the CIP and impact fee study in the comprehensive plan is a necessary condition to adopt impact fees, but the municipality must also enact an ordinance, and in this instance, the City and County must also implement an agreement to implement them.

No independent analysis has been conducted to validate or challenge the findings presented in the studies.

The studies indicate that the different fees are based on the level of use. Single-family and multi-family are differentiated by average size of household, and thus the multi-family units, typically smaller in size, have a reduced service demand.

Garden City staff have engaged in discussions with Ada County representatives concerning the potential implications of these fees for housing affordability. The City of Boise has explored, or may be currently exploring, mechanisms to mitigate the financial burden of impact fees on residential units. However, pursuant to applicable legal standards, any offset must be matched by an equivalent municipal contribution to ensure the fees are imposed in a fair and legally compliant manner.

Agency Comments

The city maintains a list of agencies that may be stakeholders in land use applications. All legislative matters regarding Title 8 of the Garden City Code are sent to those potential stakeholders for agency comment.

Comments were received by the following agencies:

[DEQ](#): Standard comments.

[Republic Services](#): No comment.

[City Engineer](#): No comment.

Public Comment

The City had not received public comment as of the drafting of this report.

Code/Policy Review

The below serves as an analysis of applicable provisions Garden City Code, Title 8, Development Code and identified applicable policies, plans, and previous approvals.

Garden City Title 8 Code Sections			
Code Section	Review Authority	Compliance Issues	Analysis/ Discussion
Title 8, Chapter 1: General Regulations			
Title 8, Chapter 6, Article A: Administration			
8-6A-3 General Application Process	PZ/ CC	No compliance issues noted	The application was reviewed and considered complete within 30 days of submittal, a notice of application acceptance was issued to the applicant, and staff started processing the application.
8-6A-4 Required Application Information	PZ/ CC	No concerns noted	A Compliance Statement was received as required.
8-6A-7 Public Hearing Process	PZ/DRC/CC	No compliance issues noted	The applicant provided a neighborhood meeting more than one month and less than three months prior to application submittal. The City provided notifications to agencies with jurisdiction, and ran a 2"X 4" legal notice in the Idaho Statesman, at least 15 days prior to the first hearing, conspicuously posted notice at the Garden City Library, Garden City Hall, online, and Garden City Police Department, and provided notice to radio, newspaper, and television.

Other Items Reviewed	
Plan/Policy	Discussion/ Analysis
Idaho Code § 67-6508 Local Land Use Planning	There has been a comprehensive planning process conducted to update the comprehensive plan. The amendment does not affect the required Comprehensive Plan elements: property rights; population; school facilities and transport; economic development; land use; natural resources; hazardous areas; public services, facilities, and utilities; transportation; recreation; special areas or sites; housing; community design; agriculture; implementation; national interest electric transmission corridors; or public airport facilities.
Idaho Code § 67-8204 Minimum Standards and Requirements for Development Impact Fees and Ordinances.	Governmental entities which comply with the requirements of this chapter may impose by ordinance development impact fees as a condition of development approval on all developments. (1) A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance

with section [67-8207](#), Idaho Code. Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.

(2) A development impact fee shall be calculated on the basis of levels of service for public facilities adopted in the development impact fee ordinance of the governmental entity 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 a development impact fee is imposed must be attributable to the capacity demands generated by the new development.

(3) A development impact fee ordinance shall specify the point in the development process at which the development impact fee shall be collected. The development impact fee may be collected no earlier than the commencement of construction of the development, or the issuance of a building permit or a manufactured home installation permit, or as may be agreed by the developer and the governmental entity.

(4) A development impact fee ordinance shall be adopted in accordance with the procedural requirements of section [67-8206](#), Idaho Code.

(5) A development impact fee ordinance shall include a process whereby the governmental agency shall allow the developer, upon request by the developer, to provide a written individual assessment of the proportionate share of development impact fees under the guidelines established by this chapter which shall be set forth in the ordinance. The individual assessment process shall permit consideration of studies, data, and any other relevant information submitted by the developer to adjust the amount of the fee. The decision by the governmental agency on an application for an individual assessment shall include an explanation of the calculation of the impact fee, including an explanation of factors considered under section [67-8207](#), Idaho Code, and shall specify the system improvement(s) for which the impact fee is intended to be used.

(6) A development impact fee ordinance shall provide a process whereby a developer shall receive, upon request, a written certification of the development impact fee schedule or individual assessment for a particular project, which shall establish the development impact fee so long as there is no material change to the particular project as identified in the individual assessment application, or the impact fee schedule. The certification shall include an explanation of the calculation of the impact fee including an explanation of factors considered under section [67-8207](#), Idaho Code. The certification shall also specify the system improvement(s) for which the impact fee is intended to be used.

(7) A development impact fee ordinance shall include a provision for credits in accordance with the requirements of section [67-8209](#), Idaho Code.

(8) A development impact fee ordinance shall include a provision prohibiting the expenditure of development impact fees

except in accordance with the requirements of section [67-8210](#), Idaho Code.

(9) A development impact fee ordinance may provide for the imposition of a development impact fee for system improvement costs incurred subsequent to adoption of the ordinance to the extent that new growth and development will be served by the system improvements.

(10) A development impact fee ordinance may exempt all or part of a particular development project from development impact fees provided that such project is determined to create affordable housing, provided that the public policy which supports the exemption is contained in the governmental entity's comprehensive plan and provided that the exempt development's proportionate share of system improvements is funded through a revenue source other than development impact fees.

(11) A development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and either within or for the benefit of the service area in which the project is located.

(12) A development impact fee ordinance shall provide for a refund of development impact fees in accordance with the requirements of section [67-8211](#), Idaho Code.

(13) A development impact fee ordinance shall establish for a procedure for timely processing of applications for determination by the governmental entity regarding development impact fees applicable to a project, individual assessment of development impact fees, credits or reimbursements to be allowed or paid under section [67-8209](#), Idaho Code, and extraordinary impact.

(14) A development impact fee ordinance shall specify when an application for an individual assessment of development impact fees shall be permitted to be made by a developer or fee payer. An application for an individual assessment of development impact fees shall be permitted sufficiently in advance of the time that the developer or fee payer may seek a building permit or related permits so that the issuance of a building permit or related permits will not be delayed.

(15) A development impact fee ordinance shall provide for appeals regarding development impact fees in accordance with the requirements of section [67-8212](#), Idaho Code.

(16) A development impact fee ordinance must provide a detailed description of the methodology by which costs per service unit are determined. The development impact fee per service unit may not exceed the amount determined by dividing the costs of the capital improvements described in section [67-8208\(1\)\(f\)](#), Idaho Code, by the total number of projected service units described in section [67-8208\(1\)\(g\)](#), Idaho Code. If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to the projected new

service units described in section [67-8208\(1\)\(g\)](#), Idaho Code, by the total projected new service units described in that section.

(17) A development impact fee ordinance shall include a schedule of development impact fees for various land uses per unit of development. The ordinance shall provide that a developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in section [67-8214\(3\)](#), Idaho Code.

(18) After payment of the development impact fees or execution of an agreement for payment of development impact fees, additional development impact fees or increases in fees may not be assessed unless the number of service units increases or the scope or schedule of the development changes. In the event of an increase in the number of service units or schedule of the development changes, the additional development impact fees to be imposed are limited to the amount attributable to the additional service units or change in scope of the development.

(19) No system for the calculation of development impact fees shall be adopted which subjects any development to double payment of impact fees.

(20) A development impact fee ordinance shall exempt from development impact fees the following activities:

- (a) Rebuilding the same amount of floor space of a structure which was destroyed by fire or other catastrophe, providing the structure is rebuilt and ready for occupancy within two (2) years of its destruction;
- (b) Remodeling or repairing a structure which does not increase the number of service units;
- (c) Replacing a residential unit, including a manufactured home, with another residential unit on the same lot, provided that the number of service units does not increase;
- (d) Placing a temporary construction trailer or office on a lot;
- (e) Constructing an addition on a residential structure which does not increase the number of service units; and
- (f) Adding uses that are typically accessory to residential uses, such as tennis courts or clubhouse, unless it can be clearly demonstrated that the use creates a significant impact on the capacity of system improvements.

(21) A development impact fee will be assessed for installation of a modular building, manufactured home, or recreational vehicle unless the fee payer can demonstrate by documentation such as utility bills and tax records, either:

- (a) That a modular building, manufactured home, or recreational vehicle was legally in place on the lot or space prior to the effective date of the development impact fee ordinance; or
- (b) That a development impact fee has been paid previously for the installation of a modular building, manufactured home or recreational vehicle on that same lot or space.

	<p>(22) A development impact fee ordinance shall include a process for dealing with a project which has extraordinary impacts.</p> <p>(23) A development impact fee ordinance shall provide for the calculation of a development impact fee in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee.</p> <p>(24) A development impact fee ordinance shall include a description of acceptable levels of service for system improvements.</p> <p>(25) Any provision of a development impact fee ordinance that is inconsistent with the requirements of this chapter shall be null and void and that provision shall have no legal effect. A partial invalidity of a development impact fee ordinance shall not affect the validity of the remaining portions of the ordinance that are consistent with the requirements of this chapter.</p>
<p>Idaho Code § 67-8204A Intergovernmental Agreements</p>	<p>Governmental entities as defined in section 67-8203(14), Idaho Code, which are jointly affected by development are authorized to enter into intergovernmental agreements with each other or with highway districts, fire districts, water districts, sewer districts, recreational water and sewer districts or irrigation districts for the purpose of developing joint plans for capital improvements or for the purpose of agreeing to collect and expend development impact fees for system improvements, or both, provided that such agreement complies with any applicable state laws. Governmental entities are also authorized to enter into agreements with the Idaho transportation department for the expenditure of development impact fees pursuant to a developer's agreement under section 67-8214, Idaho Code.</p>
<p>Idaho Code § 67-8208 Capital Improvement Plans</p>	<p>For governmental entities required to undertake comprehensive planning pursuant to chapter 65, title 67, Idaho Code, such capital improvements plan shall be prepared and adopted according to the requirements contained in the local planning act, section 67-6509, Idaho Code, and shall be included as an element of the comprehensive plan.</p>