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LEGISLATURE OF THE STATE OF IDAHO
Sixty-third Legislature Second Regular Session - 2016

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1 AN ACT
2 RELATING TO; AMENDING SECTION 50-2018, IDAHO CODE, AMENDING SECTION
3 50-2001, IDAHO CODE, AMENDING SECTION 50-2002, IDAHO CODE, AMENDING
4 SECTION 50-2006, IDAHO CODE, AMENDING SECTION 50-2904, IDAHO CODE,
5 AMENDING SECTION 50-2905, IDAHO CODE, AMENDING SECTION 50-2906, IDAHO
6 CODE, AMENDING SECTION 50-2907, IDAHO CODE, AMENDING SECTION 50-2908,
7 IDAHO CODE, AMENDING SECTION 50-2909, IDAHO CODE, AMENDING SECTION
8 50-2910, IDAHO CODE, AMENDING SECTION 50-2911, IDAHO CODE, REPEALING
9 SECTION 50-2903, IDAHO CODE, AMENDING SECTION 50-2904, IDAHO CODE, RE-
10 LATING TO URBAN RENEWAL; AMENDING CHAPTER 20, TITLE 50, IDAHO CODE, BY
11 THE ADDITION OF A NEW SECTION 50-2007A, IDAHO CODE, TO PROVIDE THAT CER-
12 TAIN PROJECTS SHALL NOT BE BUILT AND TO DEFINE TERMS; AND AMENDING CHAP-
13 TER 29, TITLE 50, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 50-2905A,
14 IDAHO CODE, TO PROVIDE THAT CERTAIN PROJECTS SHALL NOT BE BUILT AND TO
15 DEFINE TERMS. RELATING TO; AMENDING CHAPTER 29, TITLE 50, IDAHO CODE,
16 BY THE ADDITION OF A NEW SECTION 50-2905A, IDAHO CODE, AMENDING SECTION
17 63-105A, IDAHO CODE, RELATING TO REMEDIES FOR VIOLATION OF THE STATE'S
18 URBAN RENEWAL LAWS; AMENDING CHAPTER 6, TITLE 48, IDAHO CODE, BY THE
19 ADDITION OF A NEW SECTION 48-620, IDAHO CODE, TO AUTHORIZE PRIVATE CON-
20 SUMER'S ACTIONS FOR VIOLATIONS OF THE URBAN RENEWAL LAWS; AND AMENDING
21 CHAPTER 6, TITLE 48, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 48-621,
22 IDAHO CODE, TO AUTHORIZE PRIVATE CLASS ACTIONS FOR VIOLATIONS OF THE
23 URBAN RENEWAL LAWS.

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

25 SECTION 1. That Section 50-2001, Idaho Code, be, and the same is hereby
26 amended to read as follows:

27 50-2001. SHORT TITLE. This act shall be known and may be cited as the
28 "Idaho Urban Renewal Law, the "Local Economic Development Act" and the Com-
29 munity Development Act of 1965 2016".

30 SECTION 2. That Section 50-2002, Idaho Code, be, and the same is hereby
31 amended to read as follows:

32 50-2002. FINDINGS AND DECLARATIONS OF NECESSITY. It is hereby found
33 and declared that there exist in municipalities of the state deteriorated
34 and deteriorating areas (as herein defined) which constitute a serious and
35 growing menace, injurious to the public health, safety, morals and welfare
36 of the residents of the state; that the existence of such areas contributes
37 substantially and increasingly to the spread of disease and crime, consti-
38 tutes an economic and social liability imposing onerous municipal burdens
39 which decrease the tax base and reduce tax revenues, substantially impairs
40 or arrests the sound growth of municipalities, retards the provision of

1 housing accommodations, aggravates traffic problems and substantially im-
2 pairs or arrests the elimination of traffic hazards and the improvement of
3 traffic facilities; and that the prevention and elimination of these condi-
4 tions is a matter of state policy and state concern in order that the state
5 and its municipalities shall not continue to be endangered by areas which
6 are focal centers of disease, promote juvenile delinquency, and consume an
7 excessive proportion of its revenue because of the extra services required
8 for police, fire, accident, hospitalization and other forms of public pro-
9 tection, services and facilities.

10 It is further found and declared that certain of such areas, or portions
11 thereof, may require acquisition, clearance, and disposition subject to use
12 restrictions, as provided in this act, since the prevailing condition of de-
13 cay may make impracticable the reclamation of the area by conservation or re-
14 habilitation; that other areas or portions thereof may, through the means
15 provided in this act, be susceptible of conservation or rehabilitation in
16 such a manner that the conditions and evils hereinbefore enumerated may be
17 eliminated, remedied or prevented; and that salvageable areas can be con-
18 served and rehabilitated through appropriate public action as herein autho-
19 rized, and the cooperation and voluntary action of the owners and tenants of
20 property in such areas.

21 It is further found and declared that the powers conferred by this act
22 are for public uses and purposes for which public money may be expended as
23 herein provided and the power of eminent domain and police power exercised;
24 and that the necessity in the public interest for the provisions herein en-
25 acted is hereby declared as a matter of legislative determination.

26 It is hereby found and declared that there exists in municipalities a
27 need to raise revenue to finance the economic growth and development of urban
28 renewal areas and competitively disadvantaged border community areas. The
29 purpose of this act is to provide for the allocation of a portion of the prop-
30 erty taxes levied against taxable property located in a revenue allocation
31 area for a limited period of time to assist in the financing of urban renewal
32 plans, to encourage private development in urban renewal areas and compet-
33 itively disadvantaged border community areas, to prevent or arrest the de-
34 cay of urban areas due to the inability of existing financing methods to pro-
35 mote needed public improvements, to encourage taxing districts to cooperate
36 in the allocation of future tax revenues arising in urban areas and competi-
37 tively disadvantaged border community areas in order to facilitate the long-
38 term growth of their common tax base, and to encourage private investment
39 within urban areas and competitively disadvantaged border community areas.
40 The foregoing purposes are hereby declared to be valid public purposes for
41 municipalities.

42 SECTION 3. That Section 50-2006, Idaho Code, be, and the same is hereby
43 amended to read as follows:

44 50-2006. URBAN RENEWAL AGENCY. (a) There is hereby created in each mu-
45 nicipality an independent public body corporate and politic to be known as
46 the "urban renewal agency" that was created by resolution as provided in sec-
47 tion 50-2005, Idaho Code, before July 1, 2011, for the municipality; pro-
48 vided, that such agency shall not transact any business or exercise its pow-

1 ers hereunder until or unless: (1) the local governing body has made the
2 findings prescribed in section 50-2005, Idaho Code; and provided further,
3 that such agency created after July 1, 2011, shall not transact any busi-
4 ness or exercise its powers provided for in this chapter until (2) a major-
5 ity of qualified electors, voting in a citywide or countywide election de-
6 pending on the municipality in which such agency is created, vote to autho-
7 rize such agency to transact business and exercise its powers provided for in
8 this chapter. If prior to July 1, 2011, the local governing body has made the
9 findings prescribed in subsection (a) (1) of this section then such agency
10 shall transact business and shall exercise its powers hereunder and is not
11 subject to the requirements of subsection (a) (2) of this section.

12 (b) Upon satisfaction of the requirements under subsection (a) of this
13 section, the urban renewal agency is authorized to transact the business and
14 exercise the powers hereunder by a board of commissioners to be established
15 as follows:

16 (1) The mayor, by and with the advice and consent of the local governing
17 body, shall appoint a board of commissioners of the urban renewal agency
18 which shall consist of not less than three (3) commissioners nor more
19 than nine (9) commissioners. In the order of appointment, the mayor
20 shall designate the number of commissioners to be appointed, and the
21 term of each, provided that the original term of office of no more than
22 two (2) commissioners shall expire in the same year. The commissioners
23 shall serve for terms not to exceed five (5) years, from the date of ap-
24 pointment, except that all vacancies shall be filled for the unexpired
25 term.

26 (2) For inefficiency or neglect of duty or misconduct in office, a com-
27 missioner may be removed by a majority vote of the board or by the local
28 governing body only after a hearing and after he shall have been given a
29 copy of the charges at least ten (10) days prior to such hearing and have
30 had an opportunity to be heard in person or by counsel. Any commission
31 position which becomes vacant at a time other than the expiration of a
32 term shall be filled by a majority vote of the board. The board may elect
33 any person to fill such vacant position where such person meets the re-
34 quirements of a commissioner provided for in this chapter.

35 (3) By enactment of an ordinance, the local governing body may appoint
36 and designate itself to be the board of commissioners of the urban re-
37 newal agency, in which case all the rights, powers, duties, privileges
38 and immunities vested by the urban renewal law of 1965, and as amended,
39 in an appointed board of commissioners, shall be vested in the local
40 governing body, who shall, in all respects when acting as an urban re-
41 newal agency, be acting as an arm of state government, entirely separate
42 and distinct from the municipality, to achieve, perform and accomplish
43 the public purposes prescribed and provided by said urban renewal law of
44 1965, and as amended.

45 (4) By enactment of an ordinance, the local governing body may termi-
46 nate the appointed board of commissioners and thereby appoint and des-
47 ignate itself as the board of commissioners of the urban renewal agency.

48 (5) By enactment of an ordinance, the local governing body may provide
49 that the board of commissioners of the urban renewal agency shall be
50 elected at an election held for such purpose on one (1) of the November

1 dates provided in section 34-106, Idaho Code, and the ordinance may
2 provide term limits for the commissioners. In this case all the rights,
3 powers, duties, privileges and immunities vested by the urban renewal
4 law of 1965, and as amended, in an appointed board of commissioners,
5 shall be vested in the local governing body, who shall, in all respects
6 when acting as an urban renewal agency, be acting as an arm of state
7 government, entirely separate and distinct from the municipality, to
8 achieve, perform and accomplish the public purposes prescribed and pro-
9 vided by said urban renewal law of 1965, and as amended

10 (6) In all instances a member of the board of commissioners of the urban
11 renewal agency must be a resident of the county where the urban renewal
12 agency is located.

13 (c) A commissioner shall receive no compensation for his services but
14 shall be entitled to the necessary expenses, including traveling expenses,
15 incurred in the discharge of his duties. Each commissioner shall hold office
16 until his successor has been appointed and has qualified. A certificate of
17 the appointment or reappointment of any commissioner shall be filed with the
18 clerk of the municipality and such certificate shall be conclusive evidence
19 of the due and proper appointment of such commissioner.

20 The powers of an urban renewal agency shall be exercised by the commis-
21 sioners thereof. A majority of the commissioners shall constitute a quo-
22 rum for the purpose of conducting business and exercising the powers of the
23 agency and for all other purposes. Action may be taken by the agency upon a
24 vote of a majority of the commissioners present, unless in any case the by-
25 laws shall require a larger number.

26 The commissioners shall elect the chairman, cochairman or vice chair-
27 man for a term of one (1) year from among their members. An agency may employ
28 an executive director, technical experts and such other agents and employ-
29 ees, permanent and temporary, as it may require, and determine their qual-
30 ifications, duties and compensation. For such legal service as it may re-
31 quire, an agency may employ or retain its own counsel and legal staff. An
32 agency authorized to transact business and exercise powers under this chap-
33 ter shall file, with the local governing body, on or before March 31 of each
34 year a report of its activities for the preceding calendar year, which report
35 shall include a complete financial statement setting forth its assets, lia-
36 bilities, income and operating expense as of the end of such calendar year.
37 The agency shall be required to hold a public meeting to report these find-
38 ings and take comments from the public. At the time of filing the report, the
39 agency shall publish in a newspaper of general circulation in the community
40 a notice to the effect that such report has been filed with the municipality
41 and that the report is available for inspection during business hours in the
42 office of the city clerk or county recorder and in the office of the agency.

43 (d) An urban renewal agency shall have the same fiscal year as a munici-
44 pality and shall be subject to the same audit requirements as a municipality.
45 An urban renewal agency shall be required to prepare and file with its lo-
46 cal governing body an annual financial report and shall prepare, approve and
47 adopt an annual budget for filing with the local governing body, for informa-
48 tional purposes. A budget means an annual estimate of revenues and expenses
49 for the following fiscal year of the agency.

1 (e) An urban renewal agency shall comply with the public records law
2 pursuant to chapter 1, title 74, Idaho Code, open meetings law pursuant to
3 chapter 2, title 74, Idaho Code, the ethics in government law pursuant to
4 chapter 4, title 74, Idaho Code, and the competitive bidding provisions of
5 chapter 28, title 67, Idaho Code.

6 SECTION 4. That Section 50-2018, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 50-2018. DEFINITIONS. The following terms wherever used or referred
9 to in this chapter, shall have the following meanings, unless a different
10 meaning is clearly indicated by the context:

11 (1) "Agency" or "urban renewal agency" shall mean a public agency cre-
12 ated by section 50-2006, Idaho Code.

13 (2) "Municipality" shall mean any incorporated city or town, or county
14 in the state. "Authorized municipality" or "municipality" also means any
15 county or incorporated city which has established an urban renewal agency,
16 or by ordinance has identified and created a competitively disadvantaged
17 border community.

18 (3) "Base assessment roll" means for all purposes on and after July 1,
19 2016, the equalized assessment rolls, for all classes of taxable property,
20 on January 1 of the year in which the local governing body of an authorized
21 municipality passes an ordinance adopting or modifying an urban renewal plan
22 containing a revenue allocation financing provision, except that the base
23 assessment roll shall be adjusted as follows: the equalized assessment val-
24 uation of the taxable property in a revenue allocation area as shown upon the
25 base assessment roll shall be reduced by the amount by which the equalized
26 assessed valuation as shown on the base assessment roll exceeds the current
27 equalized assessed valuation of any taxable property located in the revenue
28 allocation area, and by the equalized assessed valuation of taxable prop-
29 erty in such revenue allocation area that becomes exempt from taxation sub-
30 sequent to the date of the base assessment roll. The equalized assessed val-
31 uation of the taxable property in a revenue allocation area as shown on the
32 base assessment roll shall be increased by the equalized assessed valuation,
33 as of the date of the base assessment roll, of taxable property in such rev-
34 enue allocation area that becomes taxable after the date of the base assess-
35 ment roll, provided any increase in valuation caused by the removal of the
36 agricultural tax exemption from undeveloped agricultural land in a revenue
37 allocation area shall be added to the base assessment roll.

38 (4) "Budget" means an annual estimate of revenues and expenses for the
39 following fiscal year of the agency. An agency shall, by September 1 of each
40 calendar year, adopt and publish, as described in section 50-1002, Idaho
41 Code, a budget for the next fiscal year. An agency may amend its adopted
42 budget using the same procedures as used for adoption of the budget. For
43 the fiscal year that immediately predates the termination date for an urban
44 renewal plan involving a revenue allocation area or will include the termi-
45 nation date, the agency shall adopt and publish a budget specifically for the
46 projected revenues and expenses of the plan and make a determination as to
47 whether the revenue allocation area can be terminated before the January 1
48 of the termination year pursuant to the terms of section 50-2909(4), Idaho

1 Code. In the event that the agency determines that current tax year revenues
2 are sufficient to cover all estimated expenses for the current year and all
3 future years, by September 1 the agency shall adopt a resolution advising and
4 notifying the local governing body, the county auditor, and the state tax
5 commission and recommending the adoption of an ordinance for termination of
6 the revenue allocation area by December 31 of the current year and declaring
7 a surplus to be distributed as described in section 50-2909024, Idaho Code,
8 should a surplus be determined to exist. The agency shall cause the ordi-
9 nance to be filed with the office of the county recorder and the Idaho state
10 tax commission as provided in section 63-215, Idaho Code. Upon notification
11 of revenues sufficient to cover expenses as provided herein, the increment
12 value of that revenue allocation area shall be included in the net taxable
13 value of the appropriate taxing districts when calculating the subsequent
14 property tax levies pursuant to section 63-803, Idaho Code. The increment
15 value shall also be included in subsequent notification of taxable value for
16 each taxing district pursuant to section 63-1312, Idaho Code, and subsequent
17 certification of actual and adjusted market values for each school district
18 pursuant to section 63-315, Idaho Code.

19 (5) "Competitively disadvantaged border community area" means a parcel
20 of land consisting of at least forty (40) acres which is situated within the
21 jurisdiction of a county or an incorporated city and within twenty-five (25)
22 miles of a state or international border, which the governing body of such
23 county or incorporated city has determined by ordinance is disadvantaged in
24 its ability to attract business, private investment, or commercial develop-
25 ment, as a result of a competitive advantage in the adjacent state or nation
26 resulting from inequities or disparities in comparative sales taxes, income
27 taxes, property taxes, population or unique geographic features.

28 (36) "Public body" shall mean the state or any municipality, township,
29 board, commission, authority, district, or any other subdivision or public
30 body of the state.

31 (47) "Local governing body" shall mean the council or other legislative
32 body charged with governing the municipality.

33 (58) "Mayor" shall mean the mayor of a municipality or other officer or
34 body having the duties customarily imposed upon the executive head of a mu-
35 nicipality.

36 (69) "Clerk" shall mean the clerk or other official of the municipality
37 who is the custodian of the official records of such municipality.

38 (10) "Community development" means development activities within a
39 community, including the encouragement, promotion, or provision of devel-
40 opment.

41 (711) "Federal government" shall include the United States of America
42 or any agency or instrumentality, corporate or otherwise, of the United
43 States of America.

44 (812) "Deteriorated area" shall mean an area in which there is a predom-
45 inance of buildings or improvements, whether residential or nonresidential,
46 which by reason of dilapidation, deterioration, age or obsolescence, inad-
47 equade provision for ventilation, light, air, sanitation, or open spaces,
48 high density of population and overcrowding, or the existence of conditions
49 which endanger life or property by fire and other causes, or any combination
50 of such factors is conducive to ill health, transmission of disease, infant

1 mortality, juvenile delinquency, or crime, and is detrimental to the public
2 health, safety, morals or welfare. Provided however, this definition shall
3 not apply to any agricultural operation, as defined in section 22-4502(2),
4 Idaho Code, absent the consent of the owner of the agricultural operation
5 or to any forest land as defined in section 63-1701(4), Idaho Code, absent
6 the consent of the forest landowner, as defined in section 63-1701(5), Idaho
7 Code, except for an agricultural operation or forest land that has not been
8 used for three (3) consecutive years.

9 (913) "Deteriorating area" shall mean an area which by reason of the
10 presence of a substantial number of deteriorated or deteriorating struc-
11 tures, predominance of defective or inadequate street layout, faulty lot
12 layout in relation to size, adequacy, accessibility or usefulness, insan-
13 itary or unsafe conditions, deterioration of site or other improvements,
14 diversity of ownership, tax or special assessment delinquency exceeding
15 the fair value of the land, defective or unusual conditions of title, or the
16 existence of conditions which endanger life or property by fire and other
17 causes, or any combination of such factors, substantially impairs or arrests
18 the sound growth of a municipality, retards the provision of housing accom-
19 modations or constitutes an economic or social liability and is a menace to
20 the public health, safety, morals or welfare in its present condition and
21 use; provided, that if such deteriorating area consists of open land the
22 conditions contained in the proviso in section 50-2008(d), Idaho Code, shall
23 apply; and provided further, that any disaster area referred to in section
24 50-2008(g), Idaho Code, shall constitute a deteriorating area. Provided
25 however, this definition shall not apply to any agricultural operation, as
26 defined in section 22-4502(2), Idaho Code, absent the consent of the owner
27 of the agricultural operation or to any forest land as defined in section
28 63-1701(4), Idaho Code, absent the consent of the forest landowner, as
29 defined in section 63-1701(5), Idaho Code, except for an agricultural opera-
30 tion or forest land that has not been used for three (3) consecutive years.

31 (14) "Deteriorated area" also means: (a) Any area, including a slum
32 area, in which there is a predominance of buildings or improvements, whether
33 residential or nonresidential, which by reason of dilapidation, deterio-
34 ration, age or obsolescence, inadequate provision for ventilation, light,
35 air, sanitation, or open spaces, high density of population and overcrowd-
36 ing, or the existence of conditions which endanger life or property by fire
37 and other causes, or any combination of such factors, is conducive to ill
38 health, transmission of disease, infant mortality, juvenile delinquency,
39 or crime, and is detrimental to the public health, safety, morals or wel-
40 fare. (b) Any area which by reason of the presence of a substantial number
41 of deteriorated or deteriorating structures, predominance of defective or
42 inadequate street layout, faulty lot layout in relation to size, adequacy,
43 accessibility or usefulness, insanitary or unsafe conditions, deteriora-
44 tion of site or other improvements, diversity of ownership, tax or special
45 assessment delinquency exceeding the fair value of the land, defective or
46 unusual conditions of title, or the existence of conditions which endan-
47 ger life or property by fire and other causes, or any combination of such
48 factors, results in economic underdevelopment of the area, substantially
49 impairs or arrests the sound growth of a municipality, retards the provision
50 of housing accommodations or constitutes an economic or social liabil-

1 ity and is a menace to the public health, safety, morals or welfare in its
2 present condition and use. (c) Any area which is predominately open and
3 which because of obsolete platting, diversity of ownership, deterioration
4 of structures or improvements, or otherwise, results in economic underde-
5 velopment of the area or substantially impairs or arrests the sound growth
6 of a municipality. The provisions of section 50-2008(d), Idaho Code, shall
7 apply to open areas. (d) Any area which the local governing body certifies
8 is in need of redevelopment or rehabilitation as a result of a flood, storm,
9 earthquake, or other natural disaster or catastrophe respecting which the
10 governor of the state has certified the need for disaster assistance under
11 any federal law. (e) Any area which by reason of its proximity to the border
12 of an adjacent state is competitively disadvantaged in its ability to at-
13 tract private investment, business or commercial development which would
14 promote the purposes of this chapter. (f) "Deteriorated area" does not mean
15 not developed beyond agricultural, or any agricultural operation as defined
16 in section 22-4502(1), Idaho Code, or any forest land as defined in section
17 63-1701(4), Idaho Code, unless the owner of the agricultural operation or
18 the forest landowner of the forest land gives written consent to be included
19 in the deteriorated area, except for an agricultural operation or forest
20 land that has not been used for three (3) consecutive years.

21 (105) "Urban renewal project" may include undertakings and activities
22 of a municipality in an urban renewal area for the elimination of deterio-
23 rated or deteriorating areas and for the prevention of the development or
24 spread of slums and blight, and may involve slum clearance and redevelopment
25 in an urban renewal area, or rehabilitation or conservation in an urban re-
26 newal area, or any combination or part thereof in accordance with an urban
27 renewal plan. Such undertakings and activities may include:

- 28 (a) Acquisition of a deteriorated area or a deteriorating area or por-
29 tion thereof;
- 30 (b) Demolition and removal of buildings and improvements;
- 31 (c) Installation, construction, or reconstruction of streets, utili-
32 ties, parks, playgrounds, off-street parking facilities, public facil-
33 ities or buildings and other improvements necessary for carrying out in
34 the urban renewal area the urban renewal objectives of this chapter in
35 accordance with the urban renewal plan;
- 36 (d) Disposition of any property acquired in the urban renewal area, in-
37 cluding sale, initial leasing or retention by the agency itself, at its
38 fair value for uses in accordance with the urban renewal plan except for
39 disposition of property to another public body;
- 40 (e) Carrying out plans for a program of voluntary or compulsory repair
41 and rehabilitation of buildings or other improvements in accordance
42 with the urban renewal plan;
- 43 (f) Acquisition of real property in the urban renewal area which, under
44 the urban renewal plan, is to be repaired or rehabilitated for dwelling
45 use or related facilities, repair or rehabilitation of the structures
46 for guidance purposes, and resale of the property;
- 47 (g) Acquisition of any other real property in the urban renewal area
48 where necessary to eliminate unhealthful, insanitary or unsafe condi-
49 tions, lessen density, eliminate obsolete or other uses detrimental to
50 the public welfare, or otherwise to remove or to prevent the spread of

1 blight or deterioration, or to provide land for needed public facili-
2 ties;

3 (h) Lending or investing federal funds; and

4 (i) Construction of foundations, platforms and other like structural
5 forms.

6 (116) "Urban renewal area" means a deteriorated area or a deteriorating
7 area or a combination thereof which the local governing body designates as
8 appropriate for an urban renewal project.

9 (127) "Urban renewal plan" means a plan, as it exists from time to time,
10 for an urban renewal project, which plan:

11 (a) Shall conform to the general plan for the municipality as a whole
12 except as provided in section 50-2008 (g), Idaho Code; and

13 (b) Shall be sufficiently complete to indicate such land acquisition,
14 demolition and removal of structures, redevelopment, improvements,
15 and rehabilitation as may be proposed to be carried out in the urban
16 renewal area, zoning and planning changes, if any, land uses, maximum
17 densities, building requirements, and any method or methods of financ-
18 ing such plan, which methods may include revenue allocation financing
19 provisions. "Plan" or "urban renewal plan" means a plan, as it exists
20 or may from time to time be amended, prepared and approved pursuant to
21 section 50-2008, Idaho Code, and any method or methods of financing such
22 plan, which methods may include revenue allocation financing provi-
23 sions.

24 (18) "Project" or "urban renewal project" or "competitively disad-
25 vantaged border areas" may also include undertakings and activities of a
26 municipality in an urban renewal area for the elimination of deteriorated
27 or deteriorating areas and for the prevention of the development or spread
28 of slums and blight and may involve slum clearance and redevelopment in an
29 urban renewal area, or rehabilitation or conservation in an urban renewal
30 area, or any combination or part thereof in accordance with an urban renewal
31 plan. Such undertakings and activities may include: (a) Acquisition of a
32 deteriorated area or a deteriorating area or portion thereof; (b) Demolition
33 and removal of buildings and improvement; (c) Installation, construction,
34 or reconstruction of streets, utilities, parks, playgrounds, open space,
35 off-street parking facilities, public facilities, public recreation and
36 entertainment facilities or buildings and other improvements necessary
37 for carrying out, in the urban renewal area or competitively disadvantaged
38 border community area, the urban renewal objectives of this act in accor-
39 dance with the urban renewal plan or the competitively disadvantaged border
40 community area ordinance. (d) Disposition of any property acquired in the
41 urban renewal area or the competitively disadvantaged border community area
42 (including sale, initial leasing or retention by the agency itself) or the
43 municipality creating the competitively disadvantaged border community
44 area at its fair value for uses in accordance with the urban renewal plan
45 except for disposition of property to another public body; (e) Carrying out
46 plans for a program of voluntary or compulsory repair and rehabilitation of
47 buildings or other improvements in accordance with the urban renewal plan;
48 (f) Acquisition of real property in the urban renewal area or the competi-
49 tively disadvantaged border community area which, under the urban renewal
50 plan, is to be repaired or rehabilitated for dwelling use or related facili-

1 ties, repair or rehabilitation of the structures for guidance purposes, and
2 resale of the property; (g) Acquisition of any other real property in the ur-
3 ban renewal area or competitively disadvantaged border community area where
4 necessary to eliminate unhealthful, insanitary or unsafe conditions, lessen
5 density, eliminate obsolete or other uses detrimental to the public welfare,
6 or otherwise to remove or to prevent the spread of blight or deterioration,
7 or to provide land for needed public facilities or where necessary to accom-
8 plish the purposes for which a competitively disadvantaged border community
9 area was created by ordinance; (h) Lending or investing federal funds; and
10 (i) Construction of foundations, platforms and other like structural forms.

11 (139) "Related activities" shall mean:

12 (a) Planning work for the preparation or completion of a community-wide
13 plan or program pursuant to section 50-2009, Idaho Code; and

14 (b) The functions related to the acquisition and disposal of real prop-
15 erty pursuant to section 50-2007(d), Idaho Code.

16 (1420) "Real property" shall include all lands, including improvements
17 and fixtures thereon, and property of any nature appurtenant thereto, or
18 used in connection therewith, and every estate, interest, right and use,
19 legal or equitable, therein, including terms for years and liens by way of
20 judgment, mortgage or otherwise.

21 (1521) "Bonds" shall mean any bonds, including refunding bonds, notes,
22 interim certificates, certificates of indebtedness, debentures or other
23 obligations.

24 (1622) "Obligee" shall include any bondholder, agents or trustees for
25 any bondholders, or lessor demising to the municipality property used in
26 connection with urban renewal, or any assignee or assignees of such lessor's
27 interest or any part thereof, and the federal government when it is a party
28 to any contract with the municipality.

29 (1723) "Person" shall mean any individual, firm, partnership, corpora-
30 tion, company, association, joint stock association, or body politic; and
31 shall include any trustee, receiver, assignee, or other person acting in a
32 similar representative capacity.

33 (1825) "Area of operation" shall mean the area within the corporate lim-
34 its of the municipality and the area within five (5) miles of such limits,
35 except that it shall not include any area which lies within the territorial
36 boundaries of another incorporated city or town or within the unincorporated
37 area of the county unless a resolution shall have been adopted by the govern-
38 ing body of such other city, town or county declaring a need therefor.

39 (1926) "Board" or "commission" shall mean a board, commission, depart-
40 ment, division, office, body or other unit of the municipality.

41 (207) "Public officer" shall mean any officer who is in charge of any de-
42 partment or branch of the government of the municipality relating to health,
43 fire, building regulations, or to other activities concerning dwellings in
44 the municipality.

45 (28) "Revenue allocation area" means that portion of an urban renewal
46 area or competitively disadvantaged border community area where the equal-
47 ized assessed valuation (as shown by the taxable property assessment rolls)
48 of which the local governing body has determined, on and as a part of an urban
49 renewal plan, is likely to increase as a result of the initiation of an urban
50 renewal project or competitively disadvantaged border community area. The

1 base assessment roll or rolls of revenue allocation area or areas shall not
2 exceed at any time ten percent (10%) of the current assessed valuation of all
3 taxable property within the municipality.

4 (29) "Taxable property" means taxable real property, personal prop-
5 erty, operating property, or any other tangible or intangible property
6 included on the equalized assessment rolls.

7 (30) "Facilities" means land, rights in land, buildings, structures,
8 machinery, landscaping, extension of utility services, approaches, road-
9 ways and parking, handling and storage areas, and similar auxiliary and re-
10 lated facilities.

11 (29) "Increment value" means the total value calculated by summing the
12 differences between the current equalized value of each taxable property in
13 the revenue allocation area and that property's current base value on the
14 base assessment roll, provided such difference is a positive value.

15 (31) "Project costs" includes, but is not limited to:

16 (a) Capital costs, including the actual costs of the construction of
17 public works or improvements, facilities, buildings, structures, and
18 permanent fixtures; the demolition, alteration, remodeling, repair or
19 reconstruction of existing buildings, structures, and permanent fix-
20 tures; the acquisition of equipment; and the clearing and grading of
21 land;

22 (b) Financing costs, including interest during construction and capi-
23 talized debt service or repair and replacement or other appropriate re-
24 serves;

25 (c) Real property assembly costs, meaning any deficit incurred from the
26 sale or lease by a municipality of real or personal property within a
27 revenue allocation district;

28 (d) Professional service costs, including those costs incurred for ar-
29 chitectural, planning, engineering, and legal advice and services;

30 (e) Direct administrative costs, including reasonable charges for the
31 time spent by municipal employees in connection with the implementation
32 of a project plan;

33 (f) Relocation costs;

34 (g) Other costs incidental to any of the foregoing costs.

35 (32) "Tax" or "taxes" means all property tax levies upon taxable prop-
36 erty.

37 (33) "Termination date" means a specific date no later than twenty (20)
38 years from the effective date of an urban renewal plan or as described in sec-
39 tion 50-2019, Idaho Code, on which date the plan shall terminate. Every ur-
40 ban renewal plan shall have a termination date that can be modified or ex-
41 tended subject to the twenty (20) year maximum limitation. Provided how-
42 ever, the duration of a revenue allocation financing provision may be ex-
43 tended as provided in section 50-2019, Idaho Code.

44 SECTION 5. That Section 50-2904, Idaho Code, be, and the same is hereby
45 amended to read as follows:

46 ~~50-2904~~2019. AUTHORITY TO CREATE REVENUE ALLOCATION AREA. An autho-
47 rized municipality is hereby authorized and empowered to adopt, at any time,
48 a revenue allocation financing provision, as described in this chapter, as

1 part of an urban renewal plan or competitively disadvantaged border com-
2 munity area ordinance. A revenue allocation financing provision may be
3 adopted either at the time of the original adoption of an urban renewal plan
4 or the creation by ordinance of a competitively disadvantaged border com-
5 munity area or thereafter as a modification of an urban renewal plan or the
6 ordinance creating the competitively disadvantaged border community area.
7 Urban renewal plans existing prior to the effective date of this section may
8 be modified to include a revenue allocation financing provision. Except as
9 provided in subsections (1), (2), (3) and (4) of this section, no revenue al-
10 location provision of an urban renewal plan or competitively disadvantaged
11 border community area ordinance, including all amendments thereto, shall
12 have a duration exceeding twenty (20) years from the date the ordinance is
13 approved by the municipality; and provided further, no additions to the land
14 area of an existing revenue allocation area shall be interpreted to or shall
15 cause an extension of the date of the twenty (20) year limit that was orig-
16 inally established for the revenue allocation area. Notwithstanding these
17 limitations, the duration of the revenue allocation financing provision may
18 be extended if:

19 (1) The maturity date of any bonds issued to provide funds for a spe-
20 cific project in the revenue allocation area and payable from the revenue al-
21 location financing provision exceeds the duration of the revenue allocation
22 financing provision, provided such bond maturity is not greater than twenty
23 (20) years; or

24 (2) The urban renewal agency determines that it is necessary to refi-
25 nance outstanding bonds payable from the revenue allocation financing pro-
26 vision to a maturity exceeding the twenty (20) year duration of the revenue
27 allocation financing provision in order to avoid a default on the bonds; or

28 (3) The local governing body has adopted an urban renewal plan or com-
29 petitively disadvantaged border community area ordinance or an amendment to
30 an urban renewal plan or competitively disadvantaged border community area
31 ordinance prior to July 1, 2000, in which is defined the duration of the plan
32 beyond a period of twenty (20) years, in which case the revenue allocation
33 provision shall have a duration as described in such urban renewal plan or
34 competitively disadvantaged border community area ordinance or may be ex-
35 tended as set forth in subsection (2) of this section; and

36 (4) The local governing body has adopted an urban renewal plan or com-
37 petitively disadvantaged border community area ordinance or an amendment to
38 an urban renewal plan or competitively disadvantaged border community area
39 ordinance after July 1, 2000, and prior to July 1, 2011, in which is defined
40 the duration of the plan beyond a period of twenty (20) years in which case
41 the revenue allocation provision shall have a duration as described in such
42 urban renewal plan or competitively disadvantaged border community area
43 ordinance. The duration of the revenue allocation financing provision set
44 forth in this subsection may be extended if the maturity date of any bonds
45 issued to provide funds for a specific project in the revenue allocation
46 area and payable from the revenue allocation financing provision exceeds the
47 duration of the revenue allocation financing provision, provided such bond
48 maturity is not greater than thirty (30) years or may be extended as set forth
49 in subsection (2) of this section.

1 (5) During the extension set forth in subsections (1), (2), (3) and (4)
2 of this section, any revenue allocation area revenues exceeding the amount
3 necessary to repay the bonds during the period exceeding the maximum year ma-
4 turity of the revenue allocation financing provision shall be returned to
5 the taxing districts in the revenue allocation area on a pro rata basis.

6 SECTION 6. That Section 50-2903, Idaho Code, be, and the same is hereby
7 repealed.

8 SECTION 7. That Section 50-2911, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 ~~50-2911~~2026. LIMITATIONS ON REVIEW. (1) No direct or collateral ac-
11 tion attacking or otherwise questioning the validity of any urban renewal
12 plan, project or modification thereto (including one containing a revenue
13 allocation provision), or the adoption or approval of such plan, project or
14 modification, or any of the findings or determinations of the agency or the
15 local governing body in connection with such plan, project or modification,
16 shall be brought prior to the effective date of the ordinance adopting or
17 modifying the plan. No direct or collateral action attacking or otherwise
18 questioning the validity of bonds issued pursuant to section 50-2909, Idaho
19 Code, shall be brought prior to the effective date of the resolution or ordi-
20 nance authorizing such bonds.

21 (2) For a period of thirty (30) days after the effective date of the or-
22 dinance or resolution, any person in interest shall have the right to contest
23 the legality of such ordinance, resolution or proceeding or any bonds which
24 may be authorized thereby. No contest or proceeding to question the validity
25 or legality of any ordinance, resolution or proceeding, or any bonds which
26 may be authorized thereby, passed or adopted under the provisions of this
27 chapter shall be brought in any court by any person for any cause whatsoever,
28 after the expiration of thirty (30) days from the effective date of the or-
29 dinance, resolution or proceeding, and after such time the validity, legal-
30 ity and regularity of such ordinance, resolution or proceeding or any bonds
31 authorized thereby shall be conclusively presumed. If the question of the
32 validity of any adopted plan or bonds issued pursuant to this chapter is not
33 raised within thirty (30) days from the effective date of the ordinance, res-
34 olution or proceeding issuing said bonds and fixing their terms, the author-
35 ity of the plan, the authority adopting the plan, or the authority to issue
36 the bonds, and the legality thereof, the same shall be conclusively presumed
37 and no court shall thereafter have authority to inquire into such matters.

38 SECTION 8. That Section 50-2910, Idaho Code, be, and the same is hereby
39 amended to read as follows:

40 ~~50-2910~~025. BONDS NOT GENERAL OBLIGATION OF AGENCY OR MUNICIPAL-
41 ITY. Except to the extent of moneys deposited in a special fund or funds under
42 this act and pledged to the payment of the principal of and interest on bonds
43 or other obligations, the agency shall not be liable on any such bonds or
44 other obligations. The bonds issued and other obligations incurred by any
45 agency under this chapter shall not constitute a general obligation or debt

1 of any municipality, the state or any of its political subdivisions. In no
2 event shall such bonds or other obligations give rise to general obligation
3 or liability of the agency, the municipality, the state, or any of its po-
4 litical subdivisions, or give rise to a charge against their general credit
5 or taxing powers, or be payable out of any funds or properties other than
6 the special fund or funds of the agency pledged therefor; and such bonds and
7 other obligations shall so state on their face. Such bonds and other obli-
8 gations shall not constitute an indebtedness or the pledging of faith and
9 credit within the meaning of any constitutional or statutory debt limitation
10 or restriction.

11 SECTION 9. That Section 50-2909, Idaho Code, be, and the same is hereby
12 amended to read as follows:

13 ~~50-2909~~2024. ISSUANCE OF BONDS -- BOND PROVISIONS. (1) If the local
14 governing body of an authorized municipality has enacted an ordinance adopt-
15 ing a revenue allocation financing provision as part of an urban renewal
16 plan, the urban renewal agency established by such municipality is hereby
17 authorized and empowered:

18 (a) To apply the revenues allocated to it pursuant to section 50-2908,
19 Idaho Code, for payment of the projected costs of any urban renewal
20 project located in the revenue allocation area;

21 (b) To borrow money, incur indebtedness and issue one (1) or more series
22 of bonds to finance or refinance, in whole or in part, the urban renewal
23 projects authorized pursuant to such plan within the limits established
24 by paragraph (c) of this subsection; and

25 (c) To pledge irrevocably to the payment of principal of and interest
26 on such moneys borrowed, indebtedness incurred or bonds issued by the
27 agency the revenues allocated to it pursuant to section ~~50-2908~~023,
28 Idaho Code.

29 All bonds issued under this section shall be issued in accordance with sec-
30 tion 50-2012, Idaho Code, except that such bonds shall be payable solely from
31 the special fund or funds established pursuant to section 50-2908, Idaho
32 Code. On and after July 1, 2011, bonds may be issued for a maximum period of
33 twenty (20) years.

34 (2) The agency shall be obligated and bound to pay such borrowed moneys,
35 indebtedness, and bonds as the same shall become due, but only to the extent
36 that the moneys are available in a special fund or funds established under
37 section ~~50-2908~~023, Idaho Code; and the agency is authorized to maintain an
38 adequate reserve therefor from any moneys deposited in such a special fund or
39 funds.

40 (3) Nothing in this chapter shall in any way impair any powers an urban
41 renewal agency may have under subsection (a) of section 50-2012, Idaho Code.

42 (4) When the revenue allocation area plan budget described in section
43 ~~50-2903(5)~~018, Idaho Code, estimates that all financial obligations have
44 been provided for, the principal of and interest on such moneys, indebted-
45 ness and bonds have been paid in full, or when deposits in the special fund
46 or funds created under this chapter are sufficient to pay such principal
47 and interest as they come due, and to fund reserves, if any, or any other
48 obligations of the agency funded through revenue allocation proceeds shall

1 be satisfied and the agency has determined no additional project costs need
2 be funded through revenue allocation financing, the allocation of revenues
3 under section 50-2908, Idaho Code, shall thereupon cease; any moneys in such
4 fund or funds in excess of the amount necessary to pay such principal and
5 interest shall be distributed to the affected taxing districts in which the
6 revenue allocation area is located in the same manner and proportion as the
7 most recent distribution to the affected taxing districts of the taxes on the
8 taxable property located within the revenue allocation area; and the powers
9 granted to the urban renewal agency under section 50-2909, Idaho Code, shall
10 thereupon terminate.

11 SECTION 10. That Section 50-2908, Idaho Code, be, and the same is hereby
12 amended to read as follows:

13 ~~50-2908~~50-23. DETERMINATION OF TAX LEVIES -- CREATION OF SPECIAL
14 FUND. **[EFFECTIVE UNTIL JULY 1, 2017]** (1) For purposes of calculating the
15 rate at which taxes shall be levied by or for each taxing district in which
16 a revenue allocation area is located, the county commissioners shall, with
17 respect to the taxable property located in such revenue allocation area,
18 use the equalized assessed value of such taxable property as shown on the
19 base assessment roll rather than on the current equalized assessed valuation
20 of such taxable property, except the current equalized assessed valuation
21 shall be used for calculating the tax rate for:

22 (a) Levies for refunds and credits pursuant to section 63-1305, Idaho
23 Code, and any judgment pursuant to section 33-802(1), Idaho Code, cer-
24 tified after December 31, 2007;

25 (b) Levies for payment of judgments pursuant to section 63-1305A, Idaho
26 Code;

27 (c) Levies permitted pursuant to section 63-802(3), Idaho Code, certi-
28 fied after December 31, 2007;

29 (d) Levies for voter approved general obligation bonds of any taxing
30 district and plant facility reserve fund levies passed after December
31 31, 2007;

32 (e) Levies set forth in paragraphs (a) through (d) of this subsection,
33 first certified prior to December 31, 2007, when the property affected
34 by said levies is included within the boundaries of a revenue allocation
35 area by a change in the boundaries of either the revenue allocation area
36 or any taxing district after December 31, 2007; and

37 (f) School levies for supplemental maintenance and operation pursuant
38 to section 33-802(3) and (4), Idaho Code, approved after December 31,
39 2007, and for emergency funds pursuant to section 33-805, Idaho Code,
40 approved after July 1, 2015.

41 (2) With respect to each such taxing district, the tax rate calculated
42 under subsection (1) of this section shall be applied to the current equal-
43 ized assessed valuation of all taxable property in the taxing district, in-
44 cluding the taxable property in the revenue allocation area. The tax rev-
45 enues thereby produced shall be allocated as follows:

46 (a) To the taxing district shall be allocated and shall be paid by the
47 county treasurer:

- 1 (i) All taxes levied by the taxing district or on its behalf on
- 2 taxable property located within the taxing district but outside
- 3 the revenue allocation area;
- 4 (ii) A portion of the taxes levied by the taxing district or on its
- 5 behalf on the taxable property located within the revenue allo-
- 6 cation area, which portion is the amount produced by applying the
- 7 taxing district's tax rate determined under subsection (1) of this
- 8 section to the equalized assessed valuation, as shown on the base
- 9 assessment roll, of the taxable property located within the rev-
- 10 enue allocation area; and
- 11 (iii) All taxes levied by the taxing district to satisfy obliga-
- 12 tions specified in subsection (1) (a) through (f) of this section.
- 13 (b) To the urban renewal agency shall be allocated the balance, if any,
- 14 of the taxes levied on the taxable property located within the revenue
- 15 allocation area.
- 16 (3) Upon enactment of an ordinance adopting a revenue allocation fi-
- 17 nancing provision as part of an urban renewal plan, the urban renewal agency
- 18 shall create a special fund or funds to be used for the purposes enumerated
- 19 in this chapter. The revenues allocated to the urban renewal agency pursuant
- 20 to this chapter shall be paid to the agency by the treasurer of the county in
- 21 which the revenue allocation district is located and shall be deposited by
- 22 the agency into one (1) or more of such special funds. The agency may, in ad-
- 23 dition, deposit into such special fund or funds such other income, proceeds,
- 24 revenues and funds it may receive from sources other than the revenues allo-
- 25 cated to it under subsection (2) (b) of this section.
- 26 (4) For the purposes of section 63-803, Idaho Code, during the period
- 27 when revenue allocation under this chapter is in effect, and solely with re-
- 28 spect to any taxing district in which a revenue allocation area is located,
- 29 the county commissioners shall, in fixing any tax levy other than the levy
- 30 specified in subsection (1) (a) through (f) of this section, take into con-
- 31 sideration the equalized assessed valuation of the taxable property situ-
- 32 ated in the revenue allocation area as shown in the base assessment roll,
- 33 rather than the current equalized assessed value of such taxable property.
- 34 (5) For all other purposes, including, without limitation, for pur-
- 35 poses of sections 33-802, 33-1002 and 63-1313, Idaho Code, reference in the
- 36 Idaho Code to the term "market value for assessment purposes" (or any other
- 37 such similar term) shall mean market value for assessment purposes as de-
- 38 fined in section 63-208, Idaho Code.

39 SECTION 11. That Section 50-2907, Idaho Code, be, and the same is hereby
40 amended to read as follows:

41 ~~50-2907022~~. TRANSMITTAL OF REVENUE ALLOCATION AREA DESCRIPTION AND
42 OTHER DOCUMENTS TO TAXING AGENCIES. (1) After the effective date of an or-
43 dinance enacted by the local governing body of an authorized municipality,
44 the clerk of the authorized municipality shall transmit, to the county au-
45 ditor and tax assessor of the county in which the revenue allocation area is
46 located, to the affected taxing districts, and to the state tax commission, a
47 copy of the ordinance enacted, a copy of the legal description of the bound-

1 aries of the revenue allocation area, and a map indicating the boundaries of
2 the revenue allocation area.

3 (2) For revenue allocation areas extending beyond the corporate munic-
4 ipal boundary of the authorized municipality, the copy of the ordinance en-
5 acted by the authorized municipality shall include, as an attachment, a copy
6 of the transfer of powers ordinance adopted by the cooperating county under
7 section 50-2906(3) (b), Idaho Code.

8 (3) Such documents shall be transmitted within the time required by
9 section 63-215, Idaho Code.

10 SECTION 12. That Section 50-2906, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 ~~50-2906~~21. PUBLIC HEARING AND ORDINANCE REQUIRED. (1) To adopt a new
13 urban renewal plan or create a competitively disadvantaged border community
14 area containing a revenue allocation financing provision, the local govern-
15 ing body of an authorized municipality must enact an ordinance in accordance
16 with chapter 9, title 50, Idaho Code, and section 50-2008, Idaho Code. To
17 modify an existing urban renewal plan, to add or change a revenue allocation,
18 an authorized municipality must enact an ordinance in accordance with chap-
19 ter 9, title 50, Idaho Code, and conduct a public hearing as provided in sec-
20 tion 50-2008(c), Idaho Code. No urban renewal project, plan, competitively
21 disadvantaged border community area or modification thereto, or revenue al-
22 location financial provision shall be held ineffective for failure to com-
23 ply with the requirements of this section if compliance with the section is
24 substantial and in good faith and administrative authority of both the local
25 governing body and urban renewal agency does not extend beyond the munic-
26 ipal boundary of the authorized municipality. Urban renewal plans and rev-
27 enue allocation financing provisions may be held ineffective if an urban re-
28 newal area or revenue allocation area extends outside the municipal boundary
29 of an authorized municipality and a transfer of powers ordinance has not been
30 adopted by the cooperating county.

31 (2) A revenue allocation financing provision adopted in accordance
32 with this chapter shall be effective retroactively to January 1 of the year
33 in which the local governing body of the authorized municipality enacts such
34 ordinance.

35 (3) The local governing body of an authorized municipality shall
36 prepare a notice stating: (a) that an urban renewal plan or modification
37 thereto or a competitively disadvantaged border community area has been
38 proposed and is being considered for adoption, and that such plan or modifi-
39 cation thereto or proposal to create a competitively disadvantaged border
40 community area contains a revenue allocation financing provision that will
41 cause property taxes resulting from any increases in equalized assessed
42 valuation in excess of the equalized assessed valuation as shown on the
43 base assessment roll to be allocated to the agency for urban renewal and
44 competitively disadvantaged border community area purposes; and (b) that
45 an agreement on administration of a revenue allocation financing provision
46 extending beyond the municipal boundary of the authorized municipality has
47 been negotiated with the cooperating county having extraterritorial power
48 and that the agreement has been formalized by a transfer of power ordi-

1 nance adopted by that county; and (c) that a public hearing on such plan or
2 modification will be held by the local governing body pursuant to section
3 50-2008(c), Idaho Code. The notice shall also state the time, date, and
4 place of the hearing. At least thirty (30) days but not more than sixty (60)
5 days prior to the date set for final reading of the ordinance, the local gov-
6 erning body shall publish the notice in a newspaper of general circulation
7 and transmit the notice, together with a copy of the plan and recommendation
8 of the urban renewal agency or the municipality which by ordinance created
9 the competitively disadvantaged border community area, to the governing
10 body of each taxing district which levies taxes upon any taxable property in
11 the revenue allocation area and which would be affected by the revenue allo-
12 cation financing provision of the urban renewal plan proposed to be approved
13 by the local governing body.

14 SECTION 13. That Section 50-2905, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 ~~50-2905~~5020. RECOMMENDATION OF URBAN RENEWAL AGENCY. In order to im-
17 plement the provisions of this chapter, the urban renewal agency of the mu-
18 nicipality shall prepare and adopt a plan for each revenue allocation area
19 and submit the plan and recommendation for approval thereof to the local gov-
20 erning body. The plan shall include:

- 21 (1) A statement describing the total assessed valuation of the base as-
22 sessment roll of the revenue allocation area and the total assessed valua-
23 tion of all taxable property within the municipality;
- 24 (2) A statement listing the kind, number, and location of all proposed
25 public works or improvements within the revenue allocation area;
- 26 (3) An economic feasibility study;
- 27 (4) A detailed list of estimated project costs;
- 28 (5) A fiscal impact statement showing the impact of the revenue allo-
29 cation area, both until and after the bonds are repaid, upon all taxing dis-
30 tricts levying taxes upon property on the revenue allocation area;
- 31 (6) A description of the methods of financing all estimated project
32 costs and the time when related costs or monetary obligations are to be in-
33 curred;
- 34 (7) A termination date for the plan and the revenue allocation area as
35 provided for in section 50-2903(20), Idaho Code. In determining the termi-
36 nation date, the plan shall recognize that the agency shall receive alloca-
37 tion of revenues in the calendar year following the last year of the revenue
38 allocation provision described in the urban renewal plan; and
- 39 (8) A description of the disposition or retention of any assets of the
40 agency upon the termination date. Provided however, nothing herein shall
41 prevent the agency from retaining assets or revenues generated from such as-
42 sets as long as the agency shall have resources other than revenue allocation
43 funds to operate and manage such assets.

44 SECTION 14. That Section 50-2904, Idaho Code, be, and the same is hereby
45 amended to read as follows:

1 50-2904019. AUTHORITY TO CREATE REVENUE ALLOCATION AREA. An autho-
2 rized municipality is hereby authorized and empowered to adopt, at any time,
3 a revenue allocation financing provision, as described in this chapter, as
4 part of an urban renewal plan or competitively disadvantaged border com-
5 munity area ordinance. A revenue allocation financing provision may be
6 adopted either at the time of the original adoption of an urban renewal plan
7 or the creation by ordinance of a competitively disadvantaged border com-
8 munity area or thereafter as a modification of an urban renewal plan or the
9 ordinance creating the competitively disadvantaged border community area.
10 Urban renewal plans existing prior to the effective date of this section may
11 be modified to include a revenue allocation financing provision. Except as
12 provided in subsections (1), (2), (3) and (4) of this section, no revenue al-
13 location provision of an urban renewal plan or competitively disadvantaged
14 border community area ordinance, including all amendments thereto, shall
15 have a duration exceeding twenty (20) years from the date the ordinance is
16 approved by the municipality; and provided further, no additions to the land
17 area of an existing revenue allocation area shall be interpreted to or shall
18 cause an extension of the date of the twenty (20) year limit that was orig-
19 inally established for the revenue allocation area. Notwithstanding these
20 limitations, the duration of the revenue allocation financing provision may
21 be extended if:

22 (1) The maturity date of any bonds issued to provide funds for a spe-
23 cific project in the revenue allocation area and payable from the revenue al-
24 location financing provision exceeds the duration of the revenue allocation
25 financing provision, provided such bond maturity is not greater than twenty
26 (20) years; or

27 (2) The urban renewal agency determines that it is necessary to refi-
28 nance outstanding bonds payable from the revenue allocation financing pro-
29 vision to a maturity exceeding the twenty (20) year duration of the revenue
30 allocation financing provision in order to avoid a default on the bonds; or

31 (3) The local governing body has adopted an urban renewal plan or com-
32 petitively disadvantaged border community area ordinance or an amendment to
33 an urban renewal plan or competitively disadvantaged border community area
34 ordinance prior to July 1, 2000, in which is defined the duration of the plan
35 beyond a period of twenty (20) years, in which case the revenue allocation
36 provision shall have a duration as described in such urban renewal plan or
37 competitively disadvantaged border community area ordinance or may be ex-
38 tended as set forth in subsection (2) of this section; and

39 (4) The local governing body has adopted an urban renewal plan or com-
40 petitively disadvantaged border community area ordinance or an amendment to
41 an urban renewal plan or competitively disadvantaged border community area
42 ordinance after July 1, 2000, and prior to July 1, 2011, in which is defined
43 the duration of the plan beyond a period of twenty (20) years in which case
44 the revenue allocation provision shall have a duration as described in such
45 urban renewal plan or competitively disadvantaged border community area
46 ordinance. The duration of the revenue allocation financing provision set
47 forth in this subsection may be extended if the maturity date of any bonds
48 issued to provide funds for a specific project in the revenue allocation
49 area and payable from the revenue allocation financing provision exceeds the
50 duration of the revenue allocation financing provision, provided such bond

1 maturity is not greater than thirty (30) years or may be extended as set forth
2 in subsection (2) of this section.

3 (5) During the extension set forth in subsections (1), (2), (3) and (4)
4 of this section, any revenue allocation area revenues exceeding the amount
5 necessary to repay the bonds during the period exceeding the maximum year ma-
6 turity of the revenue allocation financing provision shall be returned to
7 the taxing districts in the revenue allocation area on a pro rata basis.

8 SECTION 15. That Chapter 20, Title 50, Idaho Code, be, and the same is
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
10 ignated as Section 50-2007A, Idaho Code, and to read as follows:

11 50-2007A. NO EXPENDITURES ON CERTAIN PROJECTS. (1) Notwithstanding
12 any other provision of this chapter, on and after July 1, 2016, it shall be
13 unlawful for an urban renewal agency, revenue allocation area or competi-
14 tively disadvantaged border community area to expend revenue collected un-
15 der this chapter on project costs when the amount of revenue collected un-
16 der this chapter will be committed to a project that is over one million dol-
17 lars (\$1,000,000), the amount of revenue collected under this chapter con-
18 tributes to fifty-one percent (51%) or more of the total project cost and the
19 project is for construction of a city hall, library or municipal administra-
20 tive office building used primarily as an office building that will not be
21 subject to property taxation. If a project is not limited in scope to the
22 construction of a city hall, municipal administrative office building or li-
23 brary that will not be subject to property taxation, the project costs for
24 purposes of this section shall be calculated using only costs related to such
25 a building. The provisions of this section shall not include public parking
26 structures.

27 (2) For purposes of this section, the following terms shall have the
28 following meanings:

29 (a) "Project costs" shall have the same meaning as provided for in sec-
30 tion 50-2903, Idaho Code;

31 (b) "Public entity" means the state of Idaho, or any county, city,
32 school district, sewer district, fire district or any other taxing sub-
33 division or district of any public or quasi-public corporation of the
34 state, or any agency thereof, or any other public board, body, commis-
35 sion, department or agency.

36 SECTION 16. That Chapter 29, Title 50, Idaho Code, be, and the same is
37 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
38 ignated as Section 50-2034, Idaho Code, and to read as follows:

39 50-2034. URBAN RENEWAL AGENCY PLANS-- REPORTING INFORMATION REQUIRED
40 -- PENALTIES FOR FAILURE TO REPORT. In addition to the provisions applicable
41 to urban renewal agencies in chapter 20, title 50, Idaho Code, the provisions
42 of this section shall also apply to urban renewal agencies. For purposes of
43 this section, "urban renewal agencies" shall have the same meaning as pro-
44 vided in chapters 20 and 29, title 50, Idaho Code.

45 (1) (a) There is hereby established a central registry and reporting
46 portal ("registry") on the state tax commission website. The registry

1 and reporting portal shall serve as the unified location for the re-
2 porting of and access to administrative and financial information of
3 urban renewal plans in this state. To establish a complete list of all
4 urban renewal plans of urban renewal agencies operating in Idaho, on
5 the effective date of this act and so that the registry established will
6 be comprehensive, every urban renewal agency shall register with the
7 state registry. For calendar year 2017, the submission of information
8 required by subsection (2) of this section shall occur prior to March
9 1, 2017, and shall be in the form and format required by the state tax
10 commission. In addition to the information required by this section for
11 the March 1, 2017, filing deadline, the entity shall report the date of
12 its last adoption or amendment or modification of an urban renewal plan.
13 The registry listing will be available on the state tax commission web-
14 site by July 1, 2017.

15 (b) The state tax commission shall notify each urban renewal agency of
16 the requirements of this section.

17 (c) After March 1, 2016, and on or before December 1 of each year:

18 (i) The county clerk of each county shall submit a list to the
19 state tax commission of all urban renewal agencies within the
20 county.

21 (2) On or before December 1 of each year, every urban renewal agency
22 shall submit to the online central registry and reporting portal the follow-
23 ing information each urban renewal plan adopted or modified pursuant to sec-
24 tions 50-2008 and 50-2905, Idaho Code, and any modifications or amendments
25 to those plans.

26 (a) Within five (5) days of submitting to the central registry the in-
27 formation required by this section, the urban renewal agency shall no-
28 tify the agency's appointing authority, if the entity has an appointing
29 authority, that it has submitted such information.

30 (b) If any information provided by an entity as required by this section
31 changes during the year, the entity shall update its information on the
32 registry within thirty (30) days of any such change.

33 (3) Notification and penalties.

34 (a) If an urban renewal agency fails to submit information required by
35 this section or submits noncompliant information required by this sec-
36 tion, the state tax commission shall notify the entity immediately af-
37 ter the due date of the information that either the information was not
38 submitted in a timely manner or the information submitted was noncom-
39 pliant. The urban renewal agency shall then have thirty (30) days from
40 the date of notice to submit the information or notify the state tax com-
41 mission that it will comply by a time certain.

42 (b) No later than September 1 of any year, the state tax commission
43 shall notify the appropriate board of county commissioners and city
44 council of the entity's failure to comply with the provisions of this
45 section. Upon receipt of such notification, the board of county commis-
46 sioners shall place a public notice in a newspaper of general circula-
47 tion in the county indicating that the entity is noncompliant with the
48 legal reporting requirements of this section. The county commissioners
49 shall assess to the entity the cost of the public notice. Such costs may
50 be deducted from any distributions of tax increment financing of the

1 urban renewal agency. For any noncomplying urban renewal agency, the
2 state tax commission shall notify the board of county commissioners and
3 city council of the compliance status of such entity by September 1 of
4 each year until the entity is in compliance.

5 (c) An urban renewal agency that fails to comply with this section shall
6 be prohibited from increasing the amount of its tax increment financ-
7 ing.

8 (d) In addition to any other penalty provided in this section, in any
9 failure to comply with this section, the state tax commission shall
10 withhold the annual distribution of sales tax distribution pursuant to
11 section 63-3638(10), Idaho Code, for any noncomplying urban renewal
12 agency. The state tax commission shall withhold and retain such money
13 in a reserve account until an urban renewal agency has complied with
14 the provisions of this section, at which point the state tax commission
15 shall pay any money owed to a city or county where an urban renewal dis-
16 trict is located and is previously in violation of this section.

17 (e) For any urban renewal agency, upon notification to the board of
18 county commissioners from the state tax commission of noncompliance by
19 such entity, the board of county commissioners shall convene to deter-
20 mine appropriate compliance measures including, but not limited to, the
21 following:

22 (i) Require a meeting of the board of county commissioners and the
23 urban renewal agency's governing body wherein the board of county
24 commissioners shall require compliance of this section by the en-
25 tity;

26 (ii) Assess a noncompliance fee on the noncomplying urban renewal
27 agency. Such fee shall not exceed five thousand dollars (\$5,000).
28 Such fees and costs may be deducted from any distributions of the
29 tax increment financing. Any fee collected shall be deposited
30 into the county's current expense fund;

31 (iii) Cause a special audit to be conducted on an urban renewal
32 agency at the cost of the urban renewal agency.

33 (5) The provisions of this section shall have no impact or effect upon
34 reporting requirements for local governing entities relating to the state
35 tax commission.

36 SECTION 17. That Section 63-105A, Idaho Code, be, and the same is hereby
37 amended to read as follows:

38 63-105A. POWERS AND DUTIES -- PROPERTY TAX. The state tax commission
39 shall be the state board of equalization. In addition to other powers and
40 duties vested in it, the state tax commission shall have the power and duty:

41 (1) To supervise and coordinate the work of the several county boards of
42 equalization.

43 (2) To secure, tabulate and keep records of valuations of all classes
44 of property throughout the state, and for that purpose, to have access to all
45 records and files of state offices and departments and county and municipal
46 offices, and to require all public officers and employees whose duties make
47 it possible to ascertain valuations, including valuations of public util-
48 ities for rate-making purposes, to file reports with the state tax commis-

1 sion, giving such information as to valuation and the source thereof. The
2 nature and kind of the tabulations, records of valuations and requirements
3 from public officers as stated herein, shall be in such form and cover such
4 valuations as the state tax commission may prescribe.

5 (3) To coordinate and direct a system of property taxation throughout
6 the state.

7 (4) To require all assessments of property in this state to be made ac-
8 cording to law; and for that purpose to correct, when it finds the same to be
9 erroneous, any assessments made in any county, and require correction of the
10 county assessment records accordingly.

11 (5) To prescribe forms and to specify and require information with re-
12 lation to any duty or power of the state tax commission except as provided in
13 section 63-219, Idaho Code.

14 (6) To instruct, guide, direct and assist the county assessors and
15 county boards of equalization as to the methods best calculated to secure
16 uniformity in the assessment and equalization of property taxes, to the end
17 that all property shall be assessed and taxed as required by law.

18 (7) To reconvene, whenever the state tax commission may deem necessary,
19 any county board of equalization, notwithstanding the limitations of chap-
20 ter 5, title 63, Idaho Code, for equalization purposes and for correction of
21 errors. The county board of equalization, when so reconvened, shall have no
22 power to transact any business except that for which it is specially recon-
23 vened, or such as may be brought before it by the state tax commission.

24 (8) To require prosecuting attorneys to institute and prosecute ac-
25 tions and proceedings in respect to penalties, forfeitures, removals and
26 punishments for violations of law in connection with the assessment and tax-
27 ation of property. It shall be the duty of such officers to comply promptly
28 with the requirements of the state tax commission in that relation.

29 (9) To require individuals, partnerships, companies, associations and
30 corporations to furnish such information as the state tax commission may re-
31 quire concerning their capital, funded or other debt, current assets and li-
32 abilities, value of property, earnings, operating and other expenses, taxes
33 and all other facts which may be needed to enable the state tax commission to
34 ascertain the value and the relative tax burden borne by all kinds of prop-
35 erty in the state, and to require from all state and local officers such in-
36 formation as may be necessary to the proper discharge of the duties of the
37 state tax commission.

38 (10) To visit, as a state tax commission or by individual members or
39 agents thereof, whenever the state tax commission shall deem it necessary,
40 each county of the state, for the investigation and direction of the work and
41 methods of assessment and equalization, and to ascertain whether or not the
42 provisions of law requiring the assessment of all property, not exempt from
43 taxation, and just equalization of the same have been or are being properly
44 administered and enforced.

45 (11) To carefully examine all cases where evasion or violation of the
46 laws of assessment and taxation of property is alleged, complained of, or
47 discovered, and to ascertain wherein existing laws are defective or are im-
48 properly or negligently administered.

49 (12) To correct its own errors in property assessment at any time before
50 the first Monday in November, and report such correction to the county audi-

1 tor and county tax collector, who shall thereupon enter the correction upon
2 the operating property roll.

3 (13) To apportion annually to the state and the respective counties any
4 moneys received by the state from the United States or any agency thereof, as
5 payments in lieu of property taxes; provided, that said moneys shall be ap-
6 portioned in the same amounts, and to the same governmental divisions as the
7 property taxes, in lieu of which payments are made, would be apportioned,
8 if they were levied. The state treasurer and the state controller shall be
9 bound, in making distribution of moneys so received, by the apportionment
10 ordered by the state tax commission.

11 (14) To make administrative construction of property tax law whenever
12 necessary or requested by any officer acting under such laws and until ju-
13 dicially overruled, such administrative construction shall be binding upon
14 the inquiring officer and all others acting under such laws.

15 (15) To require the attendance of any assessor in the state at such time
16 and place as may be designated by the commission, and the actual and neces-
17 sary expenses of any assessor in attending any such meeting shall be a legal
18 claim against his county.

19 (16) To analyze the work of county assessors at any time and to have and
20 possess all rights and powers of such assessors for the examination of per-
21 sons and property, and for the discovery of property subject to taxation; and
22 if it shall ascertain that any taxable property is omitted from the property
23 rolls or is not assessed or valued according to law, it shall bring the same
24 to the attention of the assessor of the proper county in writing, and if such
25 assessor shall neglect or refuse to comply with the request of the state tax
26 commission to place such property on the property rolls, or correct such in-
27 correct assessment or valuation, the tax commission shall have the power to
28 prepare a supplemental roll, which supplemental roll shall include all prop-
29 erty required by the tax commission to be placed on the property roll and all
30 corrections to be made. Such supplement shall be filed with the assessor's
31 property roll, and shall thereafter constitute an integral part thereof to
32 the exclusion of all portions of the original property rolls inconsistent
33 therewith, and shall be submitted therewith to the county board of equaliza-
34 tion.

35 (17) To provide a program of education and an annual appraisal school
36 for its employees, for county commissioners and for the assessors of the var-
37 ious counties of this state. Additionally, the state tax commission shall
38 provide for the establishment of a property tax appraiser and cadastral cer-
39 tification program. Such program shall include, as a minimum, a written ex-
40 amination prepared, administered and graded under the supervision and con-
41 trol of an examination committee; such committee is to be composed as the
42 state tax commission may provide by rule. The state tax commission's rules
43 shall include, but need not be limited to, the following:

44 (a) The composition of the examination committee, provided however,
45 that the committee shall include a representative of the counties, an
46 agent of the state tax commission and a representative of a professional
47 appraisal association within this state. The representative of the
48 counties together with the representatives of such professional ap-
49 praisal association shall constitute a majority of the committee.

50 (b) The frequency with which the examination shall be given.

1 (c) A reasonable review procedure by which examinees having complaints
2 may seek review of the examination committee.

3 (d) The establishment of a reasonable period of time within which a
4 county appraiser must meet the certification requirements as a condi-
5 tion to continued employment by the county as a certified property tax
6 appraiser.

7 (18) To report at least quarterly to the revenue and taxation committee
8 of the house of representatives and to the joint senate finance-house appro-
9 priations committee on its program to assist the counties with the property
10 tax assessments.

11 (19) To transmit to the governor and to the legislature, an annual re-
12 port, with the state tax commission's recommendations as to such legislation
13 as will correct or eliminate defects in the operations of the property tax
14 laws and will equalize taxation within the state. Said annual report shall
15 include a comprehensive study of the property tax laws and detailed statisti-
16 cal information concerning the operation of the property tax laws of this
17 state. Said report shall be submitted prior to the meeting of any regular
18 session of the legislature.

19 (20) To maintain a forest land and forest product tax section to perform
20 the functions and duties of the state tax commission under the provisions of
21 chapter 17, title 63, Idaho Code.

22 (21) To administer and implement the provisions of section 50-2034,
23 Idaho Code.

24 SECTION 18. That Chapter 6, Title 48, Idaho Code, be, and the same is
25 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
26 ignated as Section 48-620, Idaho Code, and to read as follows:

27 48-620. CONSUMER'S ACTION RELIEF -- VIOLATIONS OF URBAN RENEWAL LAWS--
28 -VENUE--COURT COSTS AND ATTORNEY'S FEES. (1) Any person who suffers any dam-
29 age as a result of an employee or contractor of an urban renewal agency of or
30 a member of the governing board of an urban renewal agency created pursuant
31 to chapter 20 or 29, title 50, Idaho Code, by a violation of those chapters or
32 other Idaho law, may bring an action against such person to recover or obtain
33 any of the following:

- 34 (a) Actual damages, but in no case shall the total award of damages in a
- 35 class action be less than one thousand dollars (\$1,000).
- 36 (b) An order enjoining such methods, acts or practices .
- 37 (c) Restitution of property.
- 38 (d) Punitive damages.
- 39 (e) Any other relief which the court deems proper.

40 (2) Any person as part of an action under subsection (1) of this sec-
41 tion may seek and be awarded, in addition to the remedies specified therein
42 up to five thousand dollars (\$5,000) where the court finds that the person
43 has suffered substantial physical, emotional or economic damage from the de-
44 fendant's conduct, makes an affirmative finding that the defendant's con-
45 duct was wilful and finds that an additional award is appropriate. Judgment
46 in a class action by persons under section 48- 621, Idaho Code, may award each
47 class member an additional award where the court has made the foregoing find-
48 ings.

1 (3) An action under subsections (1) or (2) of this section may be com-
2 menced in the county in which the person or urban renewal agency against
3 whom it is brought resides, has his principal place of business, or is doing
4 business, or in the county where the transaction or any substantial portion
5 thereof occurred or where the urban renewal agency is located.

6 (4) The court shall award court costs and attorney's fees to a prevail-
7 ing plaintiff in litigation filed pursuant to this section or to a prevailing
8 defendant if it finds that the plaintiff's action is spurious or brought for
9 harassment purposes only.

10 (5) Upon commencement of any action brought under this section, the
11 clerk of the court shall mail a copy of the complaint or other initial plead-
12 ing to the attorney general and, upon entry of any judgment or decree in the
13 action.

14 SECTION 19. That Chapter 6, Title 48, Idaho Code, be, and the same is
15 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
16 ignated as Section 48-621, Idaho Code, and to read as follows:

17 48-621. CLASS ACTION CONDITIONS--NOTICES--JUDGMENT. (1) Any person
18 entitled to bring an action under section 48- 620, Idaho Code, may if the un-
19 lawful method, act or practice has caused damage to other persons similarly
20 situated, bring an action on behalf of himself and such other consumers to
21 recover damages or obtain other relief as provided in section 48-620, Idaho
22 Code.

23 (2) The court shall permit the suit to be maintained on behalf of all
24 members of the represented class if all of the following conditions exist:

25 (a) It is impracticable to bring all members of the class before the
26 court.

27 (b) The questions of law or fact common to the class are substantially
28 similar and predominate over the questions affecting the individual
29 members.

30 (c) The claims or defenses of the representative plaintiffs are typical
31 of the claims or defenses of the class.

32 (d) The representative plaintiffs will fairly and adequately protect
33 the interests of the class

34 (3) parties at least ten (10) days prior thereto, the court shall hold
35 a hearing, upon motion of any party to the action which is supported by affi-
36 davit of any person or persons having knowledge of the facts, to determine if
37 any of the following apply to the action:

38 (a) A class action pursuant to subsection (2) of this section is proper.

39 (b) Published notice pursuant to subsection (4) of this section is nec-
40 essary to adjudicate the claims of the class.

41 (c) The action is without merit or there is no defense to the action.

42 (4) If the action is permitted as a class action, the court may direct
43 either party to notify each member of the class of the action. The party re-
44 quired to serve notice may, with the consent of the court, if personal no-
45 tification is unreasonably expensive or it appears that all members of the
46 class cannot be notified personally, give a twenty (20) days' notice as pro-
47 vided in section 60- 109, Idaho Code, in a newspaper of general circulation
48 in the county in which the transaction occurred.

- 1 (5) The notice shall include the following:
- 2 (a) The court will exclude the member notified from the class if he so
- 3 requests by a specified date.
- 4 (b) The judgment, whether favorable or not, will include all members
- 5 who do not request exclusion.
- 6 (c) Any member who does not request exclusion, may, if he desires, enter
- 7 an appearance through counsel.
- 8 (6) A class action shall not be dismissed, settled, or compromised
- 9 without the approval of the court, and notice of the proposed dismissal, set-
- 10 tlement, or compromise shall be given in such manner as the court directs to
- 11 each member who was given notice pursuant to subsection (4) of this section
- 12 and did not request exclusion.
- 13 (7) The judgment in a class action shall describe those to whom the no-
- 14 tice was directed and who have not requested exclusion and those the court
- 15 finds to be members of the class. The best possible notice of the judgment
- 16 shall be given in such manner as the court directs to each member who was per-
- 17 sonally served with notice pursuant to subsection (4) of this section and did
- 18 not request exclusion.