# LEGISLATURE OF THE STATE OF IDAHO Sixty-seventh Legislature Second Regular Session - 2024

## IN THE HOUSE OF REPRESENTATIVES

### HOUSE BILL NO. 467

#### BY RESOURCES AND CONSERVATION COMMITTEE

#### AN ACT

- RELATING TO GROUND WATER DISTRICTS; AMENDING SECTION 42-5232, IDAHO CODE,
   TO REVISE A PROVISION REGARDING CERTAIN SPECIAL ASSESSMENTS AND TO MAKE
   TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EF FECTIVE DATE.
- 6 Be It Enacted by the Legislature of the State of Idaho:

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7 SECTION 1. That Section 42-5232, Idaho Code, be, and the same is hereby 8 amended to read as follows:

9 42-5232. LEVY OF ASSESSMENTS. (1) The secretary of the board shall be
10 the assessor of the district<sub>7</sub> and, on or before August 1 of each year, shall
11 prepare an assessment book containing a full and accurate list of all lands
12 within the district that are subject to assessment under this chapter.

(2) At a regular meeting of the board between August 1 and November 1 of each year, the board of directors shall determine the amount necessary to be raised for payment of the annual payment on any and all indebtedness of the district for the following year. Money received in payment of such assessments shall be deposited in a separate fund to be known as the debt retirement fund.

(3) The board shall, in addition, determine the assessments necessary to pay, without limitation, the expenses of developing, operating or maintaining any mitigation plan established by the district and the cost of contracts with any person for mitigation plans, or evaluation of proposed contracts. Money received in payment of such assessments shall be deposited in a separate fund to be known as the mitigation expense fund.

(4) The board shall, in addition, determine the assessments necessary 25 to pay maintenance and operation of the district not related to mitigation 26 plans or purposes. These operation and maintenance duties include making 27 the assessment book, giving notice of assessments and making collections 28 thereof, and other duties, programs or projects of the district to the ex-29 tent such duties, programs or projects are not attributable to mitigation 30 31 plans or purposes. Money received in payment of such assessments shall be deposited in a separate fund of the district to be known as the operating 32 33 expense fund.

(5) If, after levying the regular assessments described in this sec-34 tion, the board determines that the money held in such fund is inadequate or 35 36 prior to the next regular assessment is likely to become inadequate to pay the expenses for which such fund exists, the board may levy an emergency as-37 sessment to pay such additional expenses; provided, that the board shall, at 38 least fourteen (14) days prior to the meeting at which the board determines 39 the amount necessary to pay such expenses, mail written notice of the board's 40 intent to levy an emergency assessment to each member of the district at the 41 address on file with the district. 42

(6) If a mitigation plan has been approved and a district member fails 1 2 to operate in accordance with the plan, the board may take action to mitigate such member's noncompliance and levy a special assessment against such mem-3 ber equal to one hundred twenty-five percent (125%) of all costs incurred by 4 5 the district to mitigate such member's noncompliance. If the noncompliance constitutes excess water use, the board may alternatively levy a special as-6 7 sessment equal to one hundred dollars (\$100) of up to three hundred dollars (\$300) per acre-foot of excess water use. 8

9 (7) Any ground water user who becomes a member of a district for mitigation purposes shall be subject to no assessment beyond his proportional
share of the costs, including administrative costs and other reasonable expenses, of any mitigation plan or actions or activities in furtherance of the
district's mitigation plans or purposes.

(8) No assessment made pursuant to this chapter shall be a lien againstany municipal property.

16 (9) Except as otherwise provided in this chapter, each member shall pay a proportionate share of the total of all amounts to be assessed for the pur-17 poses aforementioned, which share shall be based on (a) the ratio which that 18 the quantity of water the member is authorized to divert under the member's 19 ground water right(s) bears to the total quantity of water authorized for 20 21 diversion under the ground water rights of all members of the district, or (b) the ratio which that the number of acres the member is authorized to ir-22 rigate under the member's ground water right bears to the total number of 23 acres authorized for irrigation under the ground water rights of all members 24 of the district; provided, that the board shall be entitled to levy assess-25 ments that adjust a member's proportionate share to take into consideration 26 priority dates, consumptive use under the members' respective ground water 27 rights, other attributes of the ground water rights appurtenant to the as-28 sessed lands, and/or the benefits the member derives from a mitigation plan 29 or other activity of the district. Any nonirrigator who is a member of a 30 ground water district, or whose ground water rights are appurtenant to prop-31 erty located within a ground water district, and who has adopted and imple-32 mented a mitigation plan that has been approved by the director and that is 33 not inconsistent with such a plan approved by the director and adopted and 34 implemented by the ground water district, shall be entitled to an assessment 35 credit for the contribution made by that nonirrigator's mitigation plan to-36 ward the district's mitigation obligation as determined by the director. 37

38 SECTION 2. An emergency existing therefor, which emergency is hereby 39 declared to exist, this act shall be in full force and effect on and after 40 July 1, 2024.