

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 811

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO COMMUNITY INFRASTRUCTURE DISTRICTS; AMENDING SECTION 50-3101,  
2 IDAHO CODE, TO REVISE A PROVISION REGARDING THE FORMATION OF A COMMUNITY  
3 INFRASTRUCTURE DISTRICT AND TO MAKE TECHNICAL CORRECTIONS; AMENDING  
4 SECTION 50-3102, IDAHO CODE, TO DEFINE A TERM, TO REVISE DEFINITIONS,  
5 AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 50-3108, IDAHO  
6 CODE, TO REVISE A PROVISION REGARDING THE MAXIMUM INDEBTEDNESS ALLOWED;  
7 AMENDING SECTION 50-3111, IDAHO CODE, TO REVISE PROVISIONS REGARDING  
8 THE TERMS OF BONDS; AMENDING CHAPTER 31, TITLE 50, IDAHO CODE, BY THE  
9 ADDITION OF A NEW SECTION 50-3122, IDAHO CODE, TO ESTABLISH PROVISIONS  
10 REGARDING FIRE PROTECTION SERVICES AND EMERGENCY SERVICES FEES FOR DIS-  
11 TRICTS FORMED AFTER JANUARY 1, 2026; AMENDING SECTION 50-3112, IDAHO  
12 CODE, TO PROVIDE CORRECT CODE REFERENCES; AND DECLARING AN EMERGENCY  
13 AND PROVIDING AN EFFECTIVE DATE.  
14

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

16 SECTION 1. That Section 50-3101, Idaho Code, be, and the same is hereby  
17 amended to read as follows:

18 50-3101. PURPOSE, RELATIONSHIP WITH OTHER LAWS AND SHORT TITLE. (1)  
19 The purpose of this chapter is:

20 (a) To encourage the funding and construction of regional community in-  
21 frastructure in advance of actual developmental growth that creates the  
22 need for such additional infrastructure;

23 (b) To provide a means for the advance payment of development impact  
24 fees established in chapter 82, title 67, Idaho Code, and the community  
25 infrastructure that may be financed thereby; and

26 (c) To create additional financial tools and financing mechanisms that  
27 allow new growth to more expediently pay for itself.

28 (2) Only community infrastructure to be publicly owned by this state or  
29 a political subdivision thereof may be financed pursuant to this chapter.

30 (3) A community infrastructure district may ~~only~~ be formed pursuant to  
31 this chapter only by a city in the city's incorporated area, ~~or~~ by a county  
32 in an area contained within a city's comprehensive plan with the city's con-  
33 sent, or by a county when the district is outside of a city's comprehensive  
34 plan.

35 (4) A community infrastructure district may be formed only after (i)  
36 prior review and approval by the governing body of each county or city in  
37 which the district is proposed to be located of a petition requesting the  
38 formation of the district, and (ii) the necessary approvals for site de-  
39 velopment under the local land use planning act, sections 67-6501 et seq.,  
40 Idaho Code, and the planning and zoning ordinances of each county and city  
41 in which the district is proposed to be located have been obtained; provided  
42 however, that where there will be phased development, approvals obtained

1 for the first phase of site development shall be sufficient for the initial  
2 creation and organization of the district. The formation of a district  
3 pursuant to this chapter shall not prevent the exercise by a county, city  
4 or other political subdivision of any of its powers on the same basis as on  
5 all other land within its jurisdiction. Notwithstanding the formation of a  
6 district, the development of real property located within the district shall  
7 remain subject to the provisions of chapter 65, title 67, Idaho Code, and  
8 the applicable planning and zoning ordinances of the counties and cities in  
9 which the district is located. The formation of a district pursuant to this  
10 chapter shall not prevent the subsequent establishment of other districts or  
11 the improvement or assessment of land within the district by a county, city  
12 or other political subdivision.

13 (5) This chapter shall be known and may be cited as the "Community In-  
14 frastructure District Act."

15 SECTION 2. That Section 50-3102, Idaho Code, be, and the same is hereby  
16 amended to read as follows:

17 50-3102. DEFINITIONS. As used in this chapter, the following terms  
18 shall have the meanings as stated:

19 (1) "Assessment area" means real property within the boundaries of a  
20 community infrastructure district that is the subject of a specific special  
21 assessment as set forth in this chapter.

22 (2) "Community infrastructure" means improvements that have a substan-  
23 tial nexus to the district and directly or indirectly benefit the district.  
24 Community infrastructure excludes public improvements fronting individual  
25 single-family residential lots. Community infrastructure includes plan-  
26 ning, design, engineering, construction, acquisition or installation of  
27 such infrastructure, including the costs of applications, impact fees and  
28 other fees, permits and approvals related to the construction, acquisition  
29 or installation of such infrastructure, and incurring expenses incident to  
30 and reasonably necessary to carry out the purposes of this chapter. Com-  
31 munity infrastructure includes all public facilities as defined in section  
32 67-8203(24), Idaho Code, and, to the extent not already included within the  
33 definition in section 67-8203(24), Idaho Code, the following:

34 (a) Highways, parkways, expressways, interstates, or other such des-  
35 ignations, interchanges, bridges, crossing structures, and related ap-  
36 purtenances;

37 (b) Public parking facilities, including all areas for vehicular use  
38 for travel, ingress, egress and parking;

39 (c) Trails and areas for pedestrian, equestrian, bicycle or other non-  
40 motor vehicle use for travel, ingress, egress and parking;

41 (d) Public safety facilities;

42 (e) Acquiring interests in real property for community infrastructure;

43 (f) Financing costs related to the construction of items listed in this  
44 subsection; and

45 (g) Impact fees.

46 (3) "Community infrastructure segment" means a separate or a dis-  
47 cernible portion of a construction contract attributable to community  
48 infrastructure.

1 (4) "Debt service" means the principal of, interest on and premium, if  
 2 any, on the bonds when due, whether at maturity or prior redemption, and fees  
 3 and costs of registrars, trustees, paying agents or other agents necessary  
 4 to handle the bonds and the costs of credit enhancement or liquidity support.

5 (5) "Discharge date" means the date on which no further payments will be  
 6 due on an outstanding bond, regardless of the amount of principal and inter-  
 7 est paid prior to such date, as provided in section 50-3111, Idaho Code.

8 ~~(5)~~ (6) "District" means a community infrastructure district formed  
 9 pursuant to this chapter. A district formed after July 1, 2022, shall not  
 10 exclude from the district any land that is completely surrounded by property  
 11 in the district. A district shall ~~only~~ include only contiguous property  
 12 at the time of formation. Land that is connected by only a shoestring or  
 13 strip of land that comprises a railroad or highway right-of-way shall not be  
 14 considered contiguous for the purposes of this chapter. Subsequent to a dis-  
 15 trict's formation, a district may include noncontiguous property but only if  
 16 specifically determined by the district board to have a substantial nexus to  
 17 the initial district or to the community infrastructure contemplated by the  
 18 initial district and then authorized by the district board in its discretion  
 19 and pursuant to section 50-3106, Idaho Code.

20 ~~(6)~~ (7) "District board" means the board of directors of the district.

21 ~~(7)~~ (8) "District development agreement" means an agreement between a  
 22 property owner or developer, the county or city, any other political subdi-  
 23 vision of the state, and/or the district. A district development agreement  
 24 shall be used to establish obligations of the parties to the agreement re-  
 25 lating to district financing and development, including: intergovernmental  
 26 agreements; the ultimate public ownership of the community infrastructure  
 27 financed by the district; the understanding of the parties with regard to  
 28 future annexations of property into the district; the total amount of bonds  
 29 to be issued by the district and the property taxes and special assessments  
 30 to be levied and imposed to repay the bonds and the provisions regarding  
 31 the disbursement of bond proceeds; the financial assurances, if any, to be  
 32 provided with respect to the bonds; impact and other fees imposed by gov-  
 33 ernmental authorities, including credit, prepayment and/or reimbursement  
 34 with respect thereto; temporary assessments and the disbursement of revenue  
 35 from such assessments pursuant to section 50-3122, Idaho Code; and other  
 36 matters relating to the community infrastructure, such as construction, ac-  
 37 quisition, planning, design, inspection, ownership and control. A district  
 38 development agreement shall be in addition to and shall not supplant any de-  
 39 velopment agreement entered into pursuant to section 67-6511A, Idaho Code,  
 40 pursuant to which a governing body may require or permit, as a condition of  
 41 rezoning, that an owner or developer make a written commitment concerning  
 42 the use or development of the subject parcel.

43 ~~(8)~~ (9) "General plan" means the general plan described in section  
 44 50-3103(1), Idaho Code, as the plan may be amended from time to time.

45 ~~(9)~~ (10) "Governing body" means the county commissioners or city coun-  
 46 cil that by law is constituted as the governing body of the county or city in  
 47 which the district is located. Reference in this chapter to "governing body  
 48 or bodies" shall mean the governing body or bodies of each county and city in  
 49 which the district is located.

1       ~~(10)~~ (11) "Owner" means the person listed as the owner of real property  
 2 within the district or a proposed district on the current property rolls in  
 3 effect at the time that the action, proceeding, hearing or election has be-  
 4 gun; provided however, that if a person listed on the property rolls is no  
 5 longer the owner of real property within the district or a proposed district  
 6 and the name of the successor owner becomes known and is verified by recorded  
 7 deed or other similar evidence of transfer of ownership, the successor owner  
 8 shall be deemed to be the owner for the purposes of this chapter.

9       ~~(11)~~ (12) "Market value for assessment purposes" means the amount of the  
 10 last preceding equalized assessment of all taxable property and excludes  
 11 all property exempt from taxation pursuant to section 63-602G, Idaho Code,  
 12 within the community infrastructure district on the tax rolls completed and  
 13 available as of the date of approval in the district bond issuance.

14       ~~(12)~~ (13) "Person" means any entity, individual, corporation, partner-  
 15 ship, firm, association, limited liability company, limited liability part-  
 16 nership, trust or other such entities as recognized by the state of Idaho.  
 17 A "person in interest" is any person who is a qualified elector in the dis-  
 18 trict, who is an owner of real property in the district or who is a real prop-  
 19 erty taxpayer in the district.

20       ~~(13)~~ (14) "Qualified elector" means a person who possesses all of the  
 21 qualifications required of electors under the general laws of the state of  
 22 Idaho and:

23       (a) Resides within the boundaries of a district or a proposed district  
 24 and who is a qualified elector. For purposes of this chapter, such elec-  
 25 tor shall also be known as a "resident qualified elector"; or

26       (b) Is an owner of real property that is located within the district or a  
 27 proposed district, who is not a resident qualified elector as set forth  
 28 above. For purposes of this chapter, such elector shall also be known as  
 29 an "owner qualified elector."

30       ~~(14)~~ (15) "Special assessment" means an assessment imposed upon real  
 31 property located within an assessment area for a specific purpose and of a  
 32 special benefit to the affected property, collected and enforced in the same  
 33 manner as property taxes, that may be apportioned according to the direct or  
 34 indirect special benefits conferred upon the affected property, as well as  
 35 any, or any combination, of the following: acreage, square footage, front  
 36 footage, the cost of providing community infrastructure for the affected  
 37 property, or any other reasonable method as determined by the district  
 38 board.

39       SECTION 3. That Section 50-3108, Idaho Code, be, and the same is hereby  
 40 amended to read as follows:

41       50-3108. GENERAL OBLIGATION BONDS -- ELECTION -- MAXIMUM INDEBTEDNESS  
 42 ALLOWED -- LEVY. (1) After district formation, whenever the district board  
 43 shall deem it advisable to issue general obligation bonds of the district,  
 44 the district board shall provide therefor by resolution, which resolution  
 45 shall specify and set forth the community infrastructure and other costs and  
 46 expenses approved by the district board consistent with the general plan to  
 47 be financed with the bonds, and make provision for the collection of an an-  
 48 nual tax sufficient to pay the interest on the bonds as it falls due, and also

1 to constitute a sinking fund for the payment of the principal thereof as re-  
2 quired by the constitution and laws of the state of Idaho.

3 (2) The resolution shall also provide for holding an election, held  
4 in compliance with section 50-3112, Idaho Code, to submit to the qualified  
5 electors of the district the question of authorizing the district to issue  
6 general obligation bonds of the district to provide money for said community  
7 infrastructure consistent with the general plan. The ballot used in such  
8 election shall be in form substantially as follows: "In favor of issuing  
9 bonds to the amount of..... dollars for the purpose stated in Resolu-  
10 tion No....," and "Against issuing bonds to the amount of..... dollars  
11 for the purpose stated in Resolution No....".

12 (3) If two-thirds (2/3) of the qualified electors at such election  
13 assent to the issuing of the bonds and the incurring of the indebtedness  
14 thereby created for the purpose aforesaid, the district board shall there-  
15 upon be authorized to issue and create such indebtedness in the manner and  
16 for the purposes specified in said resolution, and the bonds shall be issued  
17 and sold in the manner provided by the laws of the state of Idaho, and the  
18 district board by further resolution shall be entitled to issue and sell  
19 the bonds in series or divisions up to the authorized amount without the  
20 further vote of the qualified electors, and to issue and sell such bonds at  
21 such times and in such amounts as the district board deems appropriate to  
22 carry out a community infrastructure project or projects in phases; pro-  
23 vided however, that before any issuance of the bonds, including issuance in  
24 series or divisions and, in addition to such other determinations made by  
25 the district board as it may deem reasonable and prudent, the district board  
26 shall also determine whether reasonable financial assurance for the payment  
27 of the debt service on the bonds through additional collateral, payment  
28 guarantee or otherwise shall be required from a developer. The developer  
29 shall be consulted and shall be given a reasonable period of time within  
30 which to appear, either in person or in writing, and respond to any proposed  
31 financial assurance. If, following such developer's response, the district  
32 board determines that reasonable financial assurance shall be required, the  
33 district board shall specify the type and amount of the financial assurance  
34 required in its resolution.

35 (4) In no event shall the aggregate outstanding principal amount of  
36 general obligation bonds and any other indebtedness for which the full faith  
37 and credit of the district are pledged exceed nine percent (9%) of the ac-  
38 tual or adjusted market value for assessment purposes on all taxable real  
39 property within the district as ~~such valuation existed on December 31 of the~~  
40 ~~previous year.~~

41 (5) After the bonds are issued, the district shall enter in its minutes  
42 a record of the bonds sold and their number and dates and shall periodically  
43 collect the pledged revenues to pay the debt service on the bonds when due.

44 (6) Bond proceeds received by the district shall be held in a segregated  
45 account and shall be disbursed therefrom only for:

46 (a) The payment of community infrastructure and/or community in-  
47 frastructure segments approved by the district board and actually  
48 completed; or

49 (b) For the purpose of reimbursing actually paid expenditures relating  
50 to community infrastructure as approved by the district board; provided

1           however, that lien releases with respect to the payment made must be ob-  
2           tained from the underlying providers of labor, work, services or mate-  
3           rials as a condition to such payment; or

4           (c) For the payment or reimbursement of governmentally imposed impact  
5           fees as approved by the district board.

6           (7) Completion of community infrastructure may be phased and payment  
7           made pursuant to a draw schedule. Bond proceeds shall be expended on the com-  
8           munity infrastructure within three (3) years after issuance. Prior to is-  
9           suance of the bonds, the district board shall determine that such bond pro-  
10          ceeds can reasonably be expended within that time.

11          (8) Each year, prior to the time for the certification required under  
12          section 50-3114, Idaho Code, the district board shall levy a tax upon all  
13          taxable real property within the district, sufficient, together with any  
14          money from the sources described in section 50-3107(3), Idaho Code, to pay  
15          debt service on the bonds when due. The levy shall be made by resolution  
16          entered upon the minutes of the district board, and it shall be the duty of  
17          the clerk of the district, immediately after entry of the resolution in the  
18          minutes, to transmit to the board of county commissioners in each county  
19          in which the district is located the certification required under section  
20          50-3114, Idaho Code. Such tax levied shall then be collected and accounted  
21          for at the time and in the form and manner as other taxes are collected and  
22          accounted for under the laws of this state. Moneys derived from the levy of  
23          property taxes to pay the debt service on the bonds shall be kept separately  
24          from other funds of the district. A district's levy of property taxes shall  
25          constitute a lien on all taxable real property within the district.

26          (9) The district may issue and sell refunding bonds to refund general  
27          obligation bonds of the district authorized by this section. The principal  
28          amount of the refunding bonds may be more or less than the principal amount of  
29          the bonds being refunded, provided that the proceeds of the refunding bonds  
30          are used only for refunding purposes and payment of the costs thereof, and  
31          the total obligation of the district is not increased, that is, if the amount  
32          of the refunding bonds is more than the principal amount of the bonds being  
33          refunded, issuance of the refunding bonds will result in a net present value  
34          savings to the district. No election shall be required in connection with  
35          the issuance and sale of such refunding bonds. Refunding bonds issued pur-  
36          suant to this section shall have a final maturity date no later than the final  
37          maturity date of the bonds being refunded.

38          SECTION 4. That Section 50-3111, Idaho Code, be, and the same is hereby  
39          amended to read as follows:

40          50-3111. TERMS OF BONDS. (1) For any bonds issued under this chap-  
41          ter, the district board shall prescribe the denominations of the bonds, the  
42          principal amount of each issue and the form of the bonds and shall establish  
43          the maturities, which shall not exceed thirty (30) years from the date of  
44          issuance of such bonds, interest payment dates and interest rates, whether  
45          fixed or variable, not exceeding the maximum rate stated in the notice of  
46          the election or the resolution of the district board. The bonds, up to the  
47          aggregate authorized principal amount thereof, may be issued in whole or  
48          divided into series, and by supplementary resolution adopted from time to  
49          time by the district board, the district may issue any remaining principal

1 amount of the bonds in one (1) or more subsequent divisions. No election  
 2 shall be required in connection with the issuance of any remaining principal  
 3 amount of the bonds in a subsequent division. The bonds may be sold by com-  
 4 petitive bid or negotiated sale for public or private offering at, below or  
 5 above par. The proceeds of the bonds shall be deposited with the treasurer,  
 6 or with a trustee or agent designated by the district board, to the credit  
 7 of the district to be withdrawn for the purposes provided by this chapter.  
 8 Pending that use, the proceeds may be invested as determined by the district  
 9 board. The bonds shall be made payable as to both principal and interest  
 10 solely from revenues of the district, and shall specify the revenues pledged  
 11 for such purposes, and shall contain such other terms, conditions, covenants  
 12 and agreements as the district board deems proper. The bonds may be payable  
 13 from any combination of taxes or revenues of the types described in sections  
 14 50-3108, 50-3109 ~~and~~ , 50-3110, and 50-3122, Idaho Code.

15 (2) Any bonds issued pursuant to this chapter on and after July 1, 2026,  
 16 shall be automatically discharged, regardless of any principal or interest  
 17 that may be outstanding, on the date that is forty (40) years after the is-  
 18 suance of such series of bonds. Such discharge date shall be automatic and  
 19 shall not require any further action on the part of the district.

20 (3) Any district formed pursuant to this chapter shall be dissolved in  
 21 the year that is five (5) years after completion of all work to be performed  
 22 under a district's general plan, as long as no bonds remain outstanding. If  
 23 any bonds remain outstanding after such year, such district shall be dis-  
 24 solved in the year after such bonds are paid.

25 SECTION 5. That Chapter 31, Title 50, Idaho Code, be, and the same is  
 26 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
 27 ignated as Section 50-3122, Idaho Code, and to read as follows:

28 50-3122. FIRE PROTECTION SERVICES AND EMERGENCY MEDICAL SERVICES FEES  
 29 FOR DISTRICTS FORMED AFTER JANUARY 1, 2026. (1) A community infrastructure  
 30 district formed after January 1, 2026, may impose an annual fee for fire pro-  
 31 tection services and emergency medical services if authorized by the govern-  
 32 ing body in the district development agreement.

33 (2) A fee under this section may be imposed on each residential property  
 34 for a term not to exceed five (5) years, commencing upon the transfer of title  
 35 to the first residential homeowner. Notwithstanding any provision of law to  
 36 the contrary, the district shall be exempt from providing public notice when  
 37 a fee is imposed on a property for the first time. The existence, terms, and  
 38 any applicable amounts of the fee shall be disclosed in the property disclo-  
 39 sure notice and shall be signed and acknowledged by any purchaser prior to  
 40 purchase. The obligation to pay the fee shall run with the property, and any  
 41 subsequent owner who acquires title within the original five (5) year period  
 42 shall be responsible for payment of the fee for the remainder of that five (5)  
 43 year term. No fee under this section may be extended or renewed beyond its  
 44 initial five (5) year term, and each such fee shall expire at the end of the  
 45 five (5) year term without further notice or action. Upon the expiration of  
 46 the fee for a property as provided in this section, the district shall have no  
 47 further authority to impose a fee under this section on that same property.

48 (3) The initial amount of the fee and any provision for annual increases  
 49 shall be as set forth in the district development agreement, provided that

1 the amount of the fee shall not increase by more than two percent (2%) in any  
2 year.

3 (4) The fee shall be collected and accounted for at the time and in the  
4 form and manner as property taxes are collected and accounted for under the  
5 laws of this state. All revenues from the fee shall be kept separate from  
6 other district funds in a dedicated fund and may accumulate from year to year  
7 to ensure the availability of moneys to pay for or offset the costs of fire  
8 protection services and emergency medical services as authorized in this  
9 section.

10 (5) The district board shall budget and disburse the fee proceeds col-  
11 lected pursuant to this section solely to pay for or offset the costs of  
12 fire protection services and emergency medical services for the district.  
13 Permissible expenditures shall include but not be limited to salaries and  
14 benefits of fire protection services personnel and emergency medical ser-  
15 vices personnel; procurement, maintenance, repair, or replacement of fire  
16 protection services or emergency medical services equipment; fire protec-  
17 tion services training; emergency medical services training; and other  
18 operational expenses necessary for fire protection and emergency response.  
19 Notwithstanding the provisions of this subsection, the fee may be pledged to  
20 bonds issued by the district if a portion of the net proceeds of bonds is used  
21 to fund the costs of fire protection services and emergency medical services  
22 for the district.

23 (6) The district may enter into agreements with cities, fire protection  
24 districts, ambulance districts, or other service providers to furnish fire  
25 protection services or emergency medical services to the district and may  
26 distribute fee revenues to such service providers pursuant to such agree-  
27 ments or as provided in the district development agreement. In no event  
28 shall the district be required to pay any amount in excess of collections  
29 from the fees.

30 SECTION 6. That Section 50-3112, Idaho Code, be, and the same is hereby  
31 amended to read as follows:

32 50-3112. NOTICE AND CONDUCT OF ELECTION. (1) Any election pursuant  
33 to this chapter shall be a nonpartisan election, and in regard to election  
34 dates, shall be held in compliance with section 34-106, Idaho Code, or sec-  
35 tion 50-405, Idaho Code. Except as otherwise specifically set forth in this  
36 section, the district board shall cause the election to be held and conducted  
37 in the same manner prescribed by law for the holding of general elections in  
38 this state, including chapter 14, title 34, Idaho Code, and shall call the  
39 election by posting notices in three (3) public places within the boundaries  
40 of the district not less than thirty (30) days before the election. Notice  
41 shall also be published twice, the first time not less than twelve (12) days  
42 prior to the election and the second time not less than five (5) days prior to  
43 the election, in a newspaper of general circulation in each county or city  
44 in which the proposed district is located. A copy of such notice shall also  
45 be mailed to each district resident and each owner of real property in the  
46 district if known or such owner's agent if known, addressed to such person  
47 at his or her post office address if known or, if unknown, to a post office in  
48 the county or city where the district is located. Ownership of real property

1 shall be determined as of the date of the adoption of the resolution ordering  
2 the hearing. The notice shall state:

3 (a) The place of holding the election;

4 (b) Subject to section 34-1409, Idaho Code, the hours during the day in  
5 which the polls will be open;

6 (c) If the election is a bond election, whether the bonds are general  
7 obligation bonds or revenue bonds, the total principal amount of bonds  
8 to be authorized, whether the bonds will be issued in series, the maxi-  
9 mum rate of interest to be paid on the bonds and the maximum term of the  
10 bonds, not exceeding thirty (30) years;

11 (d) If the election is an election to change or eliminate an existing  
12 tax, the maximum tax amount to be imposed as a result of the change or  
13 elimination;

14 (e) The purposes for which property taxes levied and revenues raised  
15 will be used, including a description of the community infrastructure  
16 to be financed with tax revenues, district revenues or bond proceeds;

17 (f) That the imposition of property taxes will result in a lien for the  
18 payment thereof on real property within the district; and

19 (g) That a general plan is on file with the county clerk of each county  
20 in which the district is located.

21 (2) The district board shall determine the date of the election and the  
22 polling place or places for the election. The district board may establish,  
23 change, and consolidate election precincts within the district, as it deems  
24 necessary and appropriate, and shall define precinct boundaries.

25 (3) Subject to section ~~50-3102(10) and (13)~~ 50-3102(11) and (14), Idaho  
26 Code, the current property rolls for the district and current voter lists in  
27 effect at the time that the election has begun shall be used to determine the  
28 qualified electors. If the district includes land lying partly in and partly  
29 out of any precinct, the voter lists may contain the names of all electors in  
30 the precinct, and the precinct boards at those precincts shall require that a  
31 prospective elector execute an affidavit stating that the elector is also a  
32 qualified elector.

33 (4) If the district is to be located within two (2) or more counties  
34 and/or cities, the election shall be held on the same day in each jurisdic-  
35 tion.

36 (5) The ballot material provided to each voter shall include:

37 (a) For an election concerning the issuance of bonds, an impartial de-  
38 scription of the bonds to be issued and an impartial description of the  
39 property taxes to be imposed; the method of apportionment, collection  
40 and enforcement and other details sufficient to enable each qualified  
41 elector to reasonably estimate the amount of tax he or she will be obli-  
42 gated to pay; and a statement that the issuance of the bonds and the im-  
43 position of property taxes is for the provision of certain, but not nec-  
44 essarily all, community infrastructure that may be needed or desirable  
45 within the district, and that other taxes or assessments by other gov-  
46 ernmental entities may be presented for approval by qualified electors;  
47 and

48 (b) For an election to change an existing maximum tax or eliminate an  
49 existing tax, an impartial description of the change or elimination.

1           (6) Within ten (10) days after an election, the district board shall  
2 meet and canvass the returns, and declare the results thereof. At least a  
3 two-thirds (2/3) majority of the votes cast at the election shall be required  
4 for issuing bonds or changing an existing tax. The canvass may be continued  
5 for an additional period not to exceed thirty (30) days at the election of the  
6 district board for the purpose of completing the canvass. Failure of a re-  
7 quired majority to vote in favor of the matter submitted shall not prejudice  
8 the submission of the same or similar matters at a later election. The can-  
9 vass of any general obligation bond election shall be filed and recorded in  
10 each county in which the district is located.

11           (7) In any election held pursuant to this chapter, every voter may vote  
12 at any election held pursuant to this chapter, but shall be entitled to cast  
13 votes, as follows: (i) each resident qualified elector shall be entitled to  
14 one (1) vote; and (ii) each owner qualified elector shall be entitled to one  
15 (1) vote. An owner qualified elector shall not be entitled to an additional  
16 vote as a result of also being a resident of the district. When record title  
17 is held in more than one (1) name, the owners shall file with the clerk of the  
18 district at or prior to the election a designation in writing, of which one of  
19 the owners shall be deemed the owner for purposes of voting.

20           (8) In conducting an election, the polling official may require evi-  
21 dence of ownership of property and designation of the power to exercise the  
22 vote of any owner consistent with the provisions of this section and section  
23 ~~50-3102(10)~~ 50-3102(11), Idaho Code.

24           SECTION 7. An emergency existing therefor, which emergency is hereby  
25 declared to exist, this act shall be in full force and effect on and after  
26 July 1, 2026.