

TITLE 50
MUNICIPAL CORPORATIONS

CHAPTER 2
GENERAL PROVISIONS -- GOVERNMENT -- TERRITORY

50-201. PROOF OF CORPORATE EXISTENCE -- EFFECT OF THIS ACT. The corporate name of each city governed by this act shall be City of All courts within the county in which such city is situated shall take judicial notice of the corporate capacity and existence of such city, and of the fact that such city is identical with, and a continuation of such former corporation. In all other courts of the state the corporate capacity and existence of such city may be proved by copies of the certificate of incorporation, required to be filed with the secretary of state, duly authenticated, declaring the same to be a city.

All by-laws, ordinances and resolutions lawfully passed and in force in any city under its former organization, shall remain in full force and effect until altered or repealed by the mayor and council under the provisions of this act.

The territorial limits of each city shall remain the same as under its former organization; but such territorial limits may be extended or changed as may be provided by law; and the rights and property of every description which are vested in any city under its former organization shall remain in full force and effect.

Each city shall be the successor of its former organization and shall have perpetual succession. No right or liability of any city, either in favor of or against it, existing at the time, and no suit or prosecution of any kind shall be affected by such change. It shall have and exercise all powers, functions, rights and privileges, now or hereafter granted it, and shall be subject to all the duties, obligations, liabilities and limitations now or hereafter imposed upon such city by the constitution and laws of the state of Idaho.

Processes and notices affecting corporations shall be served upon the mayor and in his absence upon the clerk or in the absence of such officers, then by leaving a certified copy at the office of the clerk.

[50-201, added 1967, ch. 429, sec. 5, p. 1249; am. 1982, ch. 121, sec. 1, p. 347.]

50-202. EXISTING RIGHTS AND LIABILITIES NOT AFFECTED -- OPERATION OF PRIOR INCORPORATED CITIES AND VILLAGES. This act shall not impair or affect any act done, offense committed or right accruing, accrued, or acquired or liability, penalty, forfeiture or punishment incurred prior to the time this act takes effect, but the same may be enjoyed, asserted [asserted], enforced, prosecuted or inflicted, as fully and to the same extent as if this act has not been passed.

All cities of the first class and all cities of the second class, heretofore incorporated under the general laws of this state, and heretofore operating with a mayor and council, shall continue to operate with a mayor and a council under the provisions of this act. All villages, heretofore incorporated under the general laws of this state, and heretofore operating with a board of trustees, shall hereafter operate with a mayor and a council under the provisions of this act. All cities and villages, heretofore incorporated under the general laws of this state, and heretofore operating under

chapters 36, 43 or 49, [title 50](#), Idaho Code, shall hereafter operate under sections [50-805](#) [50-801] through 50-904 [50-812], and enjoy all powers and privileges given under the provisions of this act.

[50-202, added 1967, ch. 429, sec. 473, p. 1249.]

50-203. OFFICIALS -- COMPENSATION. The officials of each city shall consist of a mayor and either four (4) or six (6) councilmen whose compensation shall be fixed by ordinance published at least seventy-five (75) days before any general city election, which ordinance shall be effective for all said officials commencing on January 1 following said election and continuing until changed pursuant to this section.

[50-203, added 1967, ch. 429, sec. 33, p. 1249; am. 1976, ch. 45, sec. 8, p. 127; am. 2006, ch. 105, sec. 1, p. 288.]

50-204. APPOINTMENT OF OFFICERS -- OATH -- BOND. The mayor, except as otherwise provided in sections [50-801](#) through [50-812](#), with the consent of the council shall appoint a city clerk, a city treasurer, a city attorney and such other officers as may be deemed necessary for the efficient operation of the city. The city clerk, city treasurer, and such other officers as are designated by the council shall, before entering upon the duties thereof, execute a bond to the city in such penal sum as the city council may by ordinance determine, conditioned on the faithful performance of his duties. All official bonds shall be approved by the city council and when so approved shall be filed with the city clerk, except the bond of the city clerk, which shall be filed with the mayor.

[50-204, added 1967, ch. 429, sec. 68, p. 1249.]

50-205. REFUSAL TO CONFIRM APPOINTMENTS -- VACANCIES. If the city council shall refuse to confirm any nomination, the mayor shall then within ten (10) days thereafter, nominate another person to fill the office and he may continue to nominate until his nominee is confirmed. If the mayor fails to make another nomination for the same office within ten (10) days after the rejection of a nominee, the city council shall appoint a suitable person to fill the office during the term. The affirmative vote of one half (1/2) plus one (1) of the members of the full council shall be required to confirm any nomination made by the mayor. Whenever a vacancy shall occur in an appointive office, the vacancy for the unexpired term shall be filled by appointment in the same manner as the original appointment.

[50-205, added 1967, ch. 429, sec. 69, p. 1249.]

50-206. REMOVAL OF APPOINTIVE OFFICERS. Any appointive officer, unless appointed under sections [50-801](#) through [50-812](#), may be removed by the mayor for any cause by him deemed sufficient; but such removal shall be by and with the affirmative vote of one half (1/2) plus one (1) of the members of the full council; provided, that the city council, by the unanimous vote of all its members, may upon their own initiative remove any appointive officer.

[50-206, added 1967, ch. 429, sec. 70, p. 1249.]

50-207. DUTIES OF THE CLERK -- JOURNAL -- ADMINISTERING OATHS. The city clerk shall keep a correct journal of the proceedings of the council and shall have the custody of all laws and ordinances of the city. He may administer oaths to any person concerning any matter submitted to him or the city council. He shall also perform such other duties as may be required by ordinance.

[50-207, added 1967, ch. 429, sec. 71, p. 1249; am. 1976, ch. 49, sec. 1, p. 148; am. 1979, ch. 30, sec. 1, p. 46.]

50-208. DUTIES OF TREASURER -- RECORD OF OUTSTANDING BONDS. (1) The treasurer of each city shall be the custodian of all moneys belonging to the city. He shall account for each fund or appropriation made in its annual budget appropriation or otherwise directed by the city council. Such accounting shall track the debits and credits relating thereto. The treasurer shall on a monthly basis, and no more than sixty (60) days after the conclusion of each month at a regular meeting of the city council, render an accounting to the city council showing the financial condition of the treasury at the date of such accounting. The report shall state the balances of accounts maintained in the city's treasury. The treasurer shall also make available credit and debit details of all such accounts when required by the mayor or by action of the governing board. Making the quarterly treasurer's report available for public review on the city's website within thirty (30) days of the conclusion of each quarter shall satisfy publication requirements established by section [50-1011](#), Idaho Code.

(2) The treasurer shall also keep a record of all outstanding bonds against the city showing the number, amount of each, and to whom said bonds were issued and when any bonds are purchased, paid, or canceled. In his annual report, the treasurer shall describe particularly the bonds issued and sold during the year and the fiscal terms of the sale including the expenses related thereto.

(3) Upon notification by the state controller, the treasurer shall comply with the accounting and fiscal reporting requirements set forth in the uniform accounting manual for local governmental entities authorized under section [67-1075](#), Idaho Code.

[50-208, added 1967, ch. 429, sec. 72, p. 1249; am. 1976, ch. 49, sec. 2, p. 148; am. 2017, ch. 129, sec. 1, p. 303; am. 2021, ch. 89, sec. 15, p. 309.]

50-208A. DUTIES OF CITY ATTORNEY. (1) The city attorney shall be the legal advisor of the municipal corporation, may represent the city in all suits or proceedings in which the city is interested, and shall perform such other duties as may be prescribed by ordinances and resolutions duly passed. Nothing herein, however, shall preclude any city from employing alternative additional counsel when deemed advisable.

(2) The city attorney, his deputies, or contract counsel shall prosecute those violations of county or city ordinances, state traffic infractions, and state misdemeanors committed within the municipal limits. In so doing, the city attorney, his deputies, or contract counsel shall exercise the same powers as the county prosecutor including, but not limited to, granting immunity to witnesses.

[50-208A, added 1989, ch. 292, sec. 2, p. 720.]

50-209. POWERS OF POLICEMEN. The policemen of every city, should any be appointed, shall have power to arrest all offenders against the law of the state, or of the city, by day or by night, in the same manner as the sheriff or constable. Whenever such policemen shall be in fresh pursuit of any offender against any law of the state, including traffic infractions, or of the city and the offense has been committed within the corporate limits of such city, such policemen, while in such fresh pursuit may go beyond the corporate or geographical limits of such city subject to the provisions of [chapter 7, title 19](#), Idaho Code, for the purpose of making such arrest or citation.

[50-209, added 1967, ch. 429, sec. 73, p. 1249; am. 1980, ch. 152, sec. 2, p. 322; am. 1987, ch. 85, sec. 1, p. 160.]

50-210. BOARDS -- COMMISSIONS. The mayor and council shall have authority to appoint such boards, commissions and committees as may be deemed necessary or expedient to assist the mayor and council in better carrying out the responsibilities of their offices. The responsibilities, duties and authority granted permanent boards or commissions, shall be enumerated by ordinance. All appointments to permanent boards, commissions or committees shall be made by the mayor with the advice and approval of the council, and members of permanent boards, commissions or committees may in like manner be removed. Members of all such boards, commissions or committees shall serve without compensation, but actual and necessary expenses may be allowed by ordinance in the case of permanent boards, commissions or committees, or with prior approval of the mayor and city council for all other boards, commissions or committees. Unless otherwise specifically provided, each such board, commission or committee shall provide its own manner of organizing, but shall maintain such records and make such reports as the mayor and city council may require or request.

[50-210, added 1967, ch. 429, sec. 74, p. 1249; am. 1987, ch. 24, sec. 1, p. 33.]

50-213. OFFICIAL NEWSPAPER. The city council of each city shall, by ordinance, designate a newspaper within the provisions of [title 60](#), Idaho Code, to be the official newspaper of that city. Said newspaper shall be one published within said city, or if none there be, then a newspaper published within the county in which said city is situated, or the nearest Idaho newspaper of general circulation within the city.

[50-213, added 1967, ch. 429, sec. 36, p. 1249; am. 1977, ch. 194, sec. 1, p. 528.]

50-214. CENSUS AUTHORIZED. Any city council may provide, by resolution, for taking census or enumeration of the inhabitants thereof, and in such resolution shall provide for engaging the services of the bureau of census, U.S. department of commerce, to take said census or enumeration. Whenever it shall have been duly ascertained by any census or enumeration taken as hereinbefore provided, such fact shall thereupon by the clerk of said city, be certified to the secretary of state and to the county clerk wherein said city is situated. Provided further, that the population of any city determined by a special census shall thereafter be used in apportionment of state revenues in which the city may share.

[50-214, added 1967, ch. 429, sec. 7, p. 1249; am. 1973, ch. 21, sec. 1, p. 42.]

50-215. PROSECUTIONS AGAINST CORPORATIONS UNDER CITY ORDINANCE. In all prosecutions of any corporation for a violation of any city ordinance or any forfeiture or penalty provided by ordinance of such city, it shall be sufficient to make the corporation in its corporate name a defendant and service may be procured by serving of summons upon the president, secretary, or other managing agent of such corporation; and after the return of such service, the court shall be deemed to have acquired jurisdiction of the defendant and may proceed to try said cause; and any judgment imposed by said court shall have the force and effect of a judgment in a civil suit action and execution may issue thereon, and the corporate property, rights and franchises of said defendant may be sold thereunder in satisfaction of the same. The summons herein authorized to be served upon a defendant corporation shall contain a statement that the corporation shall appear forthwith and defend said action, and in case of failure to so appear and defend, a plea of not guilty will be entered by the court and the trial will proceed as if said defendant shall have appeared. A copy of the complaint shall be attached to and served with said summons.

[50-215, added 1967, ch. 429, sec. 8, p. 1249.]

50-216. COMPELLING ATTENDANCE OF WITNESSES BEFORE COUNCIL. The council of any city shall have power to compel the attendance of witnesses before the mayor and council or any committee thereof in any investigation ordered by the council: provided, that all process shall be issued by the mayor, and the attendance of such witnesses may be compelled by attachment, fine, or imprisonment; provided, further, that the mayor or president of the council shall preside at such hearing and administer all oaths and any person testifying falsely at such investigation shall be deemed guilty of perjury.

[50-216, added 1967, ch. 429, sec. 9, p. 1249.]

50-217. PAYMENT OF JUDGMENTS. The city council shall have power to order paid any final judgment against such city, but none of its lands or property of any kind or nature, taxes, revenues, franchises, rates or interest shall be attached, levied upon or sold in or under any process whatsoever.

[50-217, added 1967, ch. 429, sec. 10, p. 1249.]

50-218. PROHIBITION AGAINST RECOGNITION OF INVALID OR STALE CLAIMS. The city council of any city shall never allow, make valid, or in any manner recognize any demand against the city, which was not at the time of its creation a valid claim against the same; nor shall it authorize to be paid any demand which, without such action, would be invalid or which shall then be barred by any statute of limitation or for which the city was never liable, and any such action shall be void.

[50-218, added 1967, ch. 429, sec. 11, p. 1249.]

50-219. DAMAGE CLAIMS. All claims for damages against a city must be filed as prescribed by [chapter 9, title 6](#), Idaho Code.

[50-219, added 1967, ch. 429, sec. 12, p. 1249; am. 1983, ch. 93, sec. 1, p. 206.]

50-220. ACQUISITION AND CONTROL OF LANDS OUTSIDE CORPORATE LIMITS -- PURPOSE. Cities are hereby authorized to acquire by purchase, lease or otherwise, lands outside of their respective corporate limits and to own, control, regulate and administer lands so acquired, either directly by said corporations or through any governmental agency or other agency.

[50-220, added 1967, ch. 429, sec. 13, p. 1249.]

50-221. CITIES SITUATED ON NAVIGABLE LAKES AND STREAMS -- EXTENSION OF BOUNDARIES INTO WATERS. Cities situated on navigable lakes and streams, when the corporate boundaries or limits of such cities extend to the shorelines of such lakes or streams, shall have power by ordinance to fix, determine or extend its corporate boundaries or limits over the waters of such lakes or streams for a distance of one fourth (1/4) of a mile from the low-water mark of such navigable lakes, and for a distance of seventy-five (75) feet from the low-water mark of such navigable streams.

[50-221, added 1967, ch. 429, sec. 14, p. 1249.]

50-222. ANNEXATION BY CITIES. (1) Legislative intent. It is the intent of the legislature to honor the right of private landowners to have a voice in their own governance, to minimize conflict between citizens and municipalities, to provide a mechanism for the orderly development of Idaho cities, including the efficient and economically viable provision of tax-supported and fee-supported municipal services, to enable the orderly development of private lands that benefit from cost-effective availability of municipal services in urbanizing areas, and to equitably allocate the costs of public services in managing development on the urban fringe.

(2) Definitions. For purposes of this section:

(a) "Consent" means a written document executed by the landowner or the landowner's authorized agent explicitly agreeing to annexation. Written consent to annex lands must be recorded in the county recorder's office to be binding upon subsequent purchasers, heirs, or assigns of lands addressed in the consent.

(b) "Contiguous" means sharing a common border. For the purpose of this section, land is not contiguous if the only common border is along a shoestring connection.

(c) "Implied consent" means that valid consent to annex is implied for the area of all lands connected to a water or wastewater collection system owned and operated in its entirety by the city if the connection was requested in writing by the owner or the owner's authorized agent prior to July 1, 2024, or if the connection was completed before July 1, 2008.

(d) "Landowner" means a person owning real property in the area proposed for annexation.

(e) "Planning and zoning commission" means the entity performing planning and zoning duties for the city, which may be the city council itself, a planning commission, a zoning commission, or a planning and zoning commission.

(f) "Subject land" means an area proposed for annexation by a city pursuant to this section.

(3) Requirements. Except as provided in subsection (5) of this section, no city of this state shall annex land unless and until the following requirements are met:

(a) The subject land is contiguous to or surrounded by the city, except as provided in subsections (7), (9), or (11) of this section;

(b) The city notifies each landowner and the board of county commissioners of its intent to annex the subject land. Such notification shall:

(i) Include a summary of the annexation plan;

(ii) Advise landowners of their right to give or withhold consent;

(iii) Include a description of how consent can be made, where it should be filed, and the deadline for such filing, which shall be no later than forty-five (45) days after the date of notification;

(iv) Include information about where the entire record of the proposed annexation may be reviewed; and

(v) Include a legal description of the subject land and a simple map depicting the location of the subject land;

(c) The city publishes notice of its intent to annex the subject land. In providing notice, the city shall comply with the notice and hearing procedures governing a zoning district boundary change as set forth in [chapter 65, title 67](#), Idaho Code, unless otherwise provided in this section, on the question of whether the subject land should be annexed and, if annexed, the zoning designation to be applied to the subject land. The initial notice of public hearing concerning the question of annexation and zoning shall be published in the official newspaper of the city and mailed by first class mail to every landowner of property included in the annexation proposal at least twenty-eight (28) days prior to the initial public hearing. All public hearing notices shall establish a time and procedure by which comments concerning the proposed annexation may be received in writing and heard;

(d) The city council adopts a written annexation plan;

(e) Subsequent to publishing notice of intent and a written annexation plan, the city council and the planning and zoning commission each holds a public hearing on the proposed annexation, pursuant to section [67-6525](#), Idaho Code, at which landowners and city residents are afforded an opportunity to testify for or against annexation. Provided, however, if a city performs its own planning and zoning functions without a commission, the two (2) public hearings required by this paragraph may be combined into one (1) public hearing, but in such case, the notice to landowners required by paragraph (c) of this subsection must be mailed at least forty-five (45) days prior to the public hearing; and

(f) Landowners representing sixty percent (60%) of the parcels and at least fifty percent (50%) of the area proposed for annexation give voluntary consent as defined in subsection (2) of this section and record such consent with the county recorder's office for the county in which the property is located.

(4) Written annexation plan. The written annexation plan required by subsection (3) of this section shall describe:

(a) The manner of providing tax-supported municipal services to the subject land;

(b) The changes in taxation and other costs that would result if the subject land were to be annexed;

(c) The means of providing fee-supported municipal services, if any, to the subject land;

(d) An analysis of the potential effects of annexation on other units of local government that currently provide tax-supported or fee-supported services to the subject land;

(e) The proposed future land use plan and zoning designation or designations, subject to public hearing, for the subject land; and

(f) A statement of the public purposes that would benefit from annexation.

(5) Exceptions.

(a) Annexation with consent. In the case of a prospective annexation where all landowners of the subject property have requested annexation or where consent has been given by the landowner or landowners of a contiguous parcel or parcels or where implied consent has been given, the provisions of subsections (3) and (4) of this section shall not apply. In such a case, the subject land may extend beyond the city area of impact if the land is contiguous to the city and the comprehensive plan includes the area of annexation. Lands need not be contiguous to the city limits at the time a landowner consents to annexation for the property to be subject to a valid consent to annex, but no annexation of lands may occur, regardless of consent, until such land becomes contiguous to the city. Upon determining that a proposed annexation meets the requirements of this subsection, a city may initiate the planning and zoning procedures set forth in [chapter 65, title 67](#), Idaho Code, to establish the comprehensive planning policies, where necessary, and zoning classification of the lands to be annexed.

(b) Enclaves. The provisions of subsections (3) and (4) of this section shall not apply to the annexation of any residential enclaved lands of thirty (30) or fewer privately owned parcels that are surrounded on all sides by lands within a city or lands that cannot legally or physically be annexed.

(6) Ordinance. If all requirements provided in subsection (3) or (5) of this section are satisfied and the city agrees to the annexation, then the city council shall enact an annexation ordinance.

(7) Highways. In any annexation proceeding, all portions of highways lying wholly or partly in the subject area shall be included in the area annexed unless there is an express agreement otherwise between the city and the governing board of the highway agency providing road maintenance at the time of annexation. Provided, however, no city council may annex property if the property will be connected to the city only by a shoestring connection or strip of land comprising the highway's right-of-way in order to establish contiguity.

(8) Fairgrounds. Property that is used as a fairground pursuant to the provisions of [chapter 8, title 31](#), Idaho Code, or [chapter 2, title 22](#), Idaho Code, shall not be annexed unless the annexation is approved by a majority of the board of county commissioners of the county in which the property lies.

(9) Airports. A city may annex land that is not contiguous to the city itself if such land is occupied by a municipally owned or operated airport or landing field. A city may not annex any land contiguous to the airport or landing field unless the land may otherwise be annexed pursuant to this section.

(10) Recreational areas. Property owned by a nongovernmental entity that is used to provide outdoor recreational activities to the public and

that has been designated as a planned unit development of fifty (50) acres or more and does not require or utilize any city services must have the express written permission of the nongovernmental entity owner to be annexed by a city.

(11) Railroad rights-of-way. A railroad right-of-way property may be annexed pursuant to this section only when property within the city adjoins or will adjoin both sides of the right-of-way. Provided, however, no city council may annex property if the property will be connected to the city only by a shoestring connection or strip of land comprising the railroad right-of-way.

(12) Agricultural or forest lands. In addition to the requirements set forth in this section, the following lands may not be annexed without the express written permission of the landowner:

(a) Land, if five (5) acres or greater, actively devoted to agriculture as defined in section [63-604\(1\)](#), Idaho Code, regardless of whether such land is surrounded or bounded on all sides by lands within the city; and

(b) Land, if five (5) acres or greater, actively devoted to forest land as defined in section [63-1701](#), Idaho Code, regardless of whether such land is surrounded or bounded on all sides by lands within the city.

(13) Judicial review. In the case of a city-initiated annexation, the decision of a city council to annex and zone land shall be subject to judicial review in accordance with the procedures provided in [chapter 52, title 67](#), Idaho Code, and pursuant to the standards set forth in section [67-5279](#), Idaho Code. An appeal shall be filed by an affected person in the appropriate district court no later than twenty-eight (28) days after the date of publication of the annexation ordinance and shall be heard by the district court at the earliest practicable time. All cases in which there may arise a question of the validity of any city-initiated annexation under this section shall be advanced as a matter of immediate public interest and concern and shall be heard by the district court at the earliest practicable time.

(14) This section applies to annexations occurring on and after July 1, 2024. It does not invalidate or affect consent, including implied consent, obtained or annexations undertaken lawfully according to the laws in effect at the time of such consent or annexations.

[50-222, added 2024, ch. 321, sec. 2, p. 1060.]

50-223. ANNEXATION ORDINANCE TO BE FILED. It shall be the duty of the clerk of any city, within ten (10) days following the effective date of any annexation ordinance: to file a certified copy of such ordinance with the county auditor, the county treasurer and the county assessor of the county in which the city is located, and with the Idaho state tax commission; to comply with the provisions of section [63-215](#), Idaho Code; and to order the annexed area surveyed if the council shall so direct; the cost of said survey to be prorated according to the amount of land surveyed and assessed to the then owners of said lands as provided in section [50-1008](#), Idaho Code, and thereupon and thereafter the corporate limits of such city shall extend to and include such land, and thereafter all property and persons within the limits of such annexed tract of land shall be subject to the provisions of all by-laws and ordinances of the said city.

[50-223, added 1967, ch. 429, sec. 16, p. 1249; am. 1971, ch. 7, sec. 1, p. 17; am. 1996, ch. 322, sec. 47, p. 1077.]

50-224. EFFECT OF ANNEXATION -- CEMETERY DISTRICTS EXEMPTED. Upon compliance with the provisions of section [63-215](#), Idaho Code, all the property situated within the said annexed territory shall be subject to taxation as other property and persons within the corporate limits of such city, as though said annexed portion had been a part of the said city from the date of its incorporation.

When the annexed area or any part thereof is situated in any district, organized under the laws of this state, and said district is supported in whole or in part by taxes levied upon the annexed territory or any part thereof, and said district provides the same or similar services as that provided by the annexing city, the annexed area shall, upon the filing of the certified copy of said ordinance, be relieved of all liability for levies, taxes and assessments made by said district after the calendar year in which said annexation occurred. The purpose of this section is to prevent duplicate taxation of said annexed area for the same or similar services by such district and the annexing city.

The filing of the certified copy of said ordinance shall constitute a withdrawal of said annexed territory from the district, offering the same or similar services to the annexed territory as the annexing city, which withdrawal shall be effective as of December 31 of the calendar year of annexation, such withdrawal shall have the same effect as if the withdrawal had been made by the statutory procedure for withdrawing from such district.

However, this section shall not apply to public cemetery districts created prior to the date of the annexation ordinance, and that the annexing city may not levy taxes for cemetery maintenance within the bounds of an existing cemetery district. Cities which have heretofore levied taxes for cemetery maintenance on property within an existing cemetery district shall discontinue that practice from and after the date this act becomes effective.

[50-224, added 1967, ch. 429, sec. 17, p. 1249; am. 1967, ch. 432, sec. 1, p. 1418; am. 1970, ch. 47, sec. 1, p. 97; am. 1996, ch. 322, sec. 48, p. 1077.]

50-225. EXCLUSION OF TERRITORY. The boundaries of any city in this state may be altered and a portion of the territory thereof excluded therefrom, and the councils of such cities are hereby granted power to enact ordinances for that purpose. Such alteration shall not relieve any territory excluded from the limits of a city from its liability on account of any outstanding bonded or other indebtedness of such city or of any bonded or other indebtedness of any improvement district of which the excluded territory is an existing part at the time of the passage of such ordinance. For the purpose of collecting any of the indebtedness specified in this section, the territory so excluded shall be and remain under the jurisdiction of such city. Immediately after the passage, approval and publication of said ordinance, a copy thereof duly certified by the clerk of said city shall be filed in compliance with the provisions of section [63-215](#), Idaho Code. Thereafter, the boundaries of said city shall be as set forth in said ordinance.

[50-225, added 1967, ch. 429, sec. 18, p. 1249; am. 1996, ch. 322, sec. 49, p. 1078.]

50-226. SEPARATION OF AGRICULTURAL LANDS -- PETITION. The owner or adjoining owners of any platted or unplatted tract or tracts of land containing not less than five (5) acres, included within the corporate limits of any city in this state and used exclusively for agricultural purposes, provided, however, if there is upon or over such tract or tracts of land a railroad or canal right of way, such tract or tracts shall, if no other reason exists, be deemed to be used exclusively for agricultural purposes, within the meaning of this section, may petition the district court of the county in which such tract or tracts of land are situated for a judgment and decree of the court detaching such tract or tracts of land from such city.

[50-226, added 1967, ch. 429, sec. 97, p. 1249.]

50-227. SEPARATION OF AGRICULTURAL LANDS -- NOTICE OF PETITION AND HEARING THEREON. Upon the filing of such petition with the clerk of such court and paying a fee of ten dollars (\$10.00), which fee shall be in full for all clerk's fees except the regular fees provided by law on the appeals, the said court shall fix a time for the hearing thereupon, which shall not be less than thirty (30) days from the filing of such petition, and the petitioners shall serve or cause to be served a notice of such hearing upon the mayor or clerk of such city at least twenty (20) days before the time fixed for such hearing.

The said petitioner or petitioners shall also cause to be published once a week in two (2) consecutive weekly issues in some newspaper published in said city where the land sought to be detached is situated, or, in case no newspaper is published in said city, cause notices to be posted in at least three (3) conspicuous places in said city, said notice stating the time and place of such hearing and that any person desiring to protest or object to the granting of the prayer of said petition may do so by filing with the clerk of said court at least two (2) days before the day set for the hearing of said petition his objections or protests in writing. Such notice shall state generally the purpose of the petition and the location and description of the land sought to be detached from the corporate limits of said city.

[50-227, added 1967, ch. 429, sec. 98, p. 1249.]

50-228. SEPARATION OF AGRICULTURAL LANDS -- REPLY TO PROTESTS -- VERIFICATION. The petitioner or petitioners may, after any such petitions or objections are filed with the clerk at any time before the hour of the hearing on said petition, in their discretion, file with the judge or clerk replies in writing to said protests or objections. Neither said petition nor objections, protests nor reply need be verified.

[50-228, added 1967, ch. 429, sec. 99, p. 1249.]

50-229. SEPARATION OF AGRICULTURAL LANDS -- HEARING. The hearing herein provided on said petition shall be held within the corporate limits of the city in which said lands sought to be detached are situated. The regular district court reporter shall reduce to writing the testimony and evidence introduced, the same as in trial of civil actions. The judge of such court, either before or after said hearing, may view the lands and premises sought to be detached, as well as other lands or property within the corporate limits of such city, which might in any way be affected by the granting of such petition, and lands on the outside of such city in the same

vicinity or locality in which the lands sought to be detached are situated, and may consider such conditions as he finds in connection with the evidence introduced on the hearing, in making and arriving at his final decision and determination of the matter.

No tract or tracts of land shall be detached from any city which by such detachment, would materially mar the symmetry of such city.

[50-229, added 1967, ch. 429, sec. 100, p. 1249.]

50-230. SEPARATION OF AGRICULTURAL LANDS -- JUDGMENT OF SEPARATION. If, upon the hearing, the court shall find that such tract or tracts of land are tracts containing at least five (5) acres and are included within the corporate limits of such city and the lands included within such tract or tracts are used exclusively for agricultural purposes, provided, however, if there is upon or over such tract or tracts of land a railroad or canal right of way, such tract or tracts shall, if no other reason exists, be deemed to be used exclusively for agricultural purposes, within the meaning of this section; that such lands do not receive sufficient special benefits to justify the retention of said lands within the corporate limits of such city, and that by the detachment of said lands the symmetry of the city would not be materially marred, then the judge of said court shall grant the prayer of said petition and shall enter judgment and decree accordingly: Provided, however, that if said petition prays for detaching several tracts of land the court may enter judgment granting the prayer of the petition as to such tract or tracts as come within his findings as aforesaid and deny such petition as to such tract or tracts which do not come within his findings as aforesaid.

And said tract or tracts of land sought to be detached and for which the said judgment is entered detaching the same shall, upon the entering of said judgment, become detached from such city and the corporate boundary line or limits of said city shall be deemed changed accordingly, and said tract or tracts so detached shall be free from the government of such corporation from said date.

It shall not be necessary for the judge of the court, prior to entering his judgment, or at any time, to make written findings of fact or conclusions of law. Within twenty (20) days after the filing of said decree the petitioner shall file or cause to be filed with the county recorder and with the city clerk a certified copy thereof.

[50-230, added 1967, ch. 429, sec. 101, p. 1249.]

50-231. SEPARATION OF AGRICULTURAL LANDS -- LIABILITY FOR BONDED INDEBTEDNESS. Such separation shall not relieve any such tract of land from its liability on account of any outstanding bonded indebtedness of such city existing at the time of its separation therefrom.

[50-231, added 1967, ch. 429, sec. 102, p. 1429.]

50-232. SEPARATION OF AGRICULTURAL LANDS -- STREETS NOT AFFECTED BY SEPARATION. The detaching of any lands from the corporate limits of any city under the provisions of this chapter shall not affect or change the status of any public streets or highways as the same are laid out, constructed or dedicated at the time of such detachment, but any public streets or highways included within the territory detached shall cease to be a part of such city.

[50-232, added 1967, ch. 429, sec. 103, p. 1429.]

50-233. SEPARATION OF AGRICULTURAL LANDS -- APPEAL. Any city or any person aggrieved by the judgment of the court entered as herein provided may appeal from such decision and judgment to the Supreme Court. The procedure of said appeal shall be the same as the procedure on appeal from final judgment in civil actions.

[50-233, added 1967, ch. 429, sec. 104, p. 1249.]

50-234. LEASE OF MINING PROPERTY BY CITY. Except as otherwise provided by law, whenever it has been determined or appears probable that any property of a city has become valuable by reason of veins, lodes, or other deposits of mineral underlying said property, the corporate authority of any city, upon the affirmative vote of one half (1/2) plus one (1) of the members of the full council, shall have the power, by ordinance, to grant a lease in and to such minerals, with the right to mine for and extract the same, provided, that the surface of said property shall be in no wise interfered with or disturbed. Such lease shall provide for such royalties and shall contain such other terms and provisions as said council may deem proper, but in no case shall any such lease be made for a greater period than twenty-five (25) years.

[50-234, added 1967, ch. 429, sec. 19, p. 1249.]

50-235. TAX LEVY FOR GENERAL AND SPECIAL PURPOSES -- REBATES. (1) The city council of each city is hereby empowered to levy taxes for general revenue purposes not to exceed nine-tenths percent (.9%) of the market value for assessment purposes on all taxable property within the limits of the city in any one (1) year, and such levies for special purposes as are or may hereafter be provided, on all property within the limits of the city, taxable according to the laws of the state of Idaho, the valuation of such properties to be ascertained from the assessment rolls of the proper county.

(2) The city council of each city is hereby empowered to issue property tax rebates from its general fund to property taxpayers in its jurisdiction. A city council voting to issue such property tax rebates shall pass an ordinance describing the total amount appropriated for the program, providing instructions and a deadline for property taxpayers to apply for the rebate, and setting forth the formula for determining the tax rebate amounts, the method of distributing rebates, and other matters necessary to administer the program. However, the ordinance is subject to the following limitations:

(a) If a city chooses to have a property tax rebate program with the same parameters as the property tax reduction program provided for in [chapter 7, title 63](#), Idaho Code, the state tax commission shall provide the city with a list of the names and addresses of all taxpayers within the city limits approved for benefits under the property tax reduction program so that the city can advise such taxpayers of the city program.

(b) The total amount of any rebate by the city plus any amount paid on behalf of the applicant by the state of Idaho through the property tax reduction program may not exceed the amount of property taxes payable by the property owner on the applicable property.

(c) A city is not required by this subsection to have a rebate program. The decision is completely within the discretion of the city council as

to whether any rebate program pursuant to this subsection is appropriate in any given year. If a rebate program is funded in an amount insufficient to rebate all claims, the proper rebate claims shall be added up and every claimant's rebate share reduced in a uniform amount.

[50-235, added 1967, ch. 429, sec. 37, p. 1249; am. 1974, ch. 186, sec. 2, p. 1491; am. 1995, ch. 82, sec. 21, p. 233; am. 2022, ch. 97, sec. 1, p. 339.]

50-236. CAPITAL IMPROVEMENT FUND LEVY -- LIMITATIONS. Cities are hereby empowered to establish a "Capital Improvements Fund", by ordinance, and levy a special tax not to exceed in the aggregate four-hundredths per cent (.04%) of market value for assessment purposes in any one (1) year. Said fund shall never exceed in the aggregate four-tenths per cent (.4%) of the market value for assessment purposes of the city. Such funds shall not be subject to the provisions of section [50-1014](#), Idaho Code. Said ordinance shall identify the specific purpose for which the capital improvements fund shall be used.

[50-236, added 1967, ch. 429, sec. 43, p. 1249; am. 1980, ch. 350, sec. 21, p. 906.]

50-237. BORROW MONEY. All cities may borrow money and pledge the credit, revenue and public property of the corporation for the payment thereof, in the manner provided by law, and to evidence the same by issuance of bonds, notes or warrants.

[50-237, added 1967, ch. 429, sec. 38, p. 1249.]