

TITLE 5 REVENUE AND FINANCE

Title 5 sets forth the financial provisions applicable to the city generally.

CHAPTER 5.01 CAPITAL IMPROVEMENTS FUND*

*Note to Chapter 5.01: For statutory provisions authorizing a city to levy a capital improvement fund or a specific purpose, see [Idaho Code §50-236](#).

5.01.010 Tax levy – Restrictions

There is levied upon all taxable property within the city limits subject to taxation for the city purposes for city government a special tax not to exceed in aggregate two mills in any one year, said special tax to be levied each and every year commencing with the year 1968, and such fund never to exceed in aggregate two percent of the assessed valuation. ([Ord. 476 §1, 1968](#)).

5.01.020 Disposition and expenditure of collected funds

The moneys received from the special tax described in Section 5.01.010 shall be placed in a capital improvements fund and used for the specific purpose of purchasing and/or constructing, repairing and furnishing a city hall for the city, and for purchasing necessary office equipment. ([Ord. 476 §2, 1968](#)).

CHAPTER 5.02 ARTS FEE ON CAPITAL IMPROVEMENT PROJECTS

5.02.010 Purpose

It is the purpose of this chapter and the policy of the City of Rexburg through the dedication of one and a quarter percent (1.25%) of the total cost of all eligible capital improvement projects to include art in public places in the City in order to, beautify public areas, enhance the quality of life for Rexburg citizens, attract tourism, and provide incentives to business' to locate within the City, thus expanding Rexburg's economic base. ([Ord. 1086 §1, 2012](#); [Ord. 937, §1, 2005](#)).

5.02.020 Definitions

For a complete list of the definitions please see [Ord. 1086, §1.10.020, 2012](#) (History: [Ord. 937, §1.10.020, 2005](#)).

5.02.030 General requirements for art

- 1) Works of art may be an integral part of a structure, attached to a structure or detached from a structure within or outside of it. Works of art may also be located on any publicly owned property. Costs associated with management, maintenance, operation and creation of venues for the Arts, such as live theaters, auditoriums, or public performance venues shall also constitute Works of art for purposes of this Chapter.

For additional requirements please see ([Ord. 1086, §1.10.030, 2012](#); [Ord. 937, §1.10.030, 2005](#)).

5.02.040 Administrative responsibilities

- 1) The City designates the Mayor in cooperation with the Rexburg Arts Council to be responsible for the conservation and maintenance for all works of art in the public art program.
- 2) Works of Arts shall not be inconsistent with the City's comprehensive plan, goals, and purposes, zoning and subdivision ordinances, and land uses contemplated therein.

([Ord. 1086, §1.10.040, 2012](#); [Ord. 937, §1.10.040, 2005](#)).

5.02.050 Source of funds

- 1) From each eligible capital improvement project, the City council shall place in the public art account an amount equal to one and one quarter percent (1.25 %) of the project's capitalized costs to the City regardless of whether the project is completed. The City's contributions to the public art account pursuant to this chapter shall be funded from the City's current expense fund.

For additional information on how to compute the amount placed in the public art account please see [Ord. 1086, §1.10.050, 2012](#); [Ord. 937, §1.10.050, 2005](#).

CHAPTER 5.03 WATERWORKS FUND*

*Note to Chapter 5.03: For statutory provisions requiring the treasurer to deposit all funds in a place provided by ordinance, see [Idaho Code §50-1013](#).

5.03.010 Created

There is created a fund which shall be known as the "waterworks fund." ([Ord. 105 §1, 1906](#)).

5.03.020 Source of moneys

All moneys received from the sale of waterworks bonds shall be apportioned to the waterworks fund. All moneys received from assessments, or tax levy on property abutting the pipelines of the city water works system, which may have been taxed or assessed, or which shall hereafter be taxed or assessed for the purpose of building or constructing the city waterworks system shall be apportioned to the waterworks fund. ([Ord. 105 §2, 1906](#)).

CHAPTER 5.04 REVOLVING LOAN FUND

5.04.010 Establishment – Use of fund

The city of Rexburg hereby establishes a revolving loan fund in the amount of one million dollars which shall be used to create a permanent pool of funds to attract and maintain businesses in the city and its surrounding area and also may be loaned to the city for city projects and improvements. ([Ord. 701 §1, 1990](#)).

5.04.020 Repayment conditions

All loans are to be repaid on the terms and conditions designated by the city, together with a loan interest rate near the prime rate. ([Ord. 701 §2, 1990](#)).

5.04.030 Purpose

The purposes for which these funds shall be loaned are for job creation or job purposes that will create or retain jobs in the city and/or its surrounding area. ([Ord. 701 §3, 1990](#)).

5.12.040 Withdrawals

Any withdrawals from the fund for any such purposes and projects, together with interest thereon, shall be repaid to this revolving loan fund. The terms and conditions of such loan shall be determined by the city. ([Ord. 701 §4, 1990](#)).

CHAPTER 5.05 STREETS DEVELOPMENT IMPACT FEE REPORT*

*Note to Chapter 5.05: For statutory provisions authorizing a city to require a streets development impact fee, see [Idaho Code §67-82](#). For “City of Rexburg Streets Development Impact Fee Report” click [here](#).

5.05.010 Findings

After a public hearing by the City Council to consider a Report entitled, "City of Rexburg Streets Development Impact Fee Report," dated July 05, 2006, hereinafter referred to in Chapter 5.14 as “Report,” the City Council has made and does hereby make the following findings, to wit:

For a complete list of these findings please see [Ord. 961\(part\), 2006](#).

5.05.020 Title and purpose

The provisions of Ordinance 961 shall be known as the "City of Rexburg Streets Development Impact Fee Ordinance." The purpose of these regulations is to prescribe the procedure whereby developers of land shall pay an impact fee as set forth in Ordinance 961 for the purpose of providing the public facilities and system improvements needed to serve future residents and users of such development. It is further the purpose of Ordinance 961 to:

- 1) Ensure that adequate facilities are available to serve new growth and development;
- 2) Promote orderly growth and development by establishing uniform standards by which the City may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;
- 3) Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements;

- 4) Collect and expend development impact fees pursuant to the enabling powers granted by the provision of the [Idaho Development Impact Fee Act, Title 67, Chapter 82](#), Idaho Code;
- 5) Provide the legal and procedural basis for the implementation of development impact fees within the area of city impact; and
- 6) Ensure that any capital improvement funded wholly or in part with impact fee revenue shall first be included in an approved capital improvements plan that lists the capital improvements that may be funded with impact fee revenues as well as the estimated costs and timing for each improvement. ([Ord. 961, §01.010, 2007](#)).

5.05.030 Definitions

As used in this chapter, the following words and terms shall have the following meanings, unless another meaning is plainly intended:

For a complete list of the definitions please see [Ord. 961, §01.020, 2006](#).

5.05.040 Application

- 1) The provisions of the City of Rexburg Streets Development Impact Fee Ordinance (Ordinance 961) and Chapter 5.05 of this code shall apply uniformly to all those who benefit from new growth and development except as provided below.
- 2) The provisions of the City of Rexburg Streets Development Impact Fee Ordinance (Ordinance 961) and Chapter 5.05 of this code shall not apply to the following:

For additional information please [see Ord. 961, §2, 2006](#).

- 3) An exemption must be claimed by the fee payer upon application for a building permit. Any exemption not so claimed shall be deemed waived by the fee payer. Applications for exemption shall be submitted to and determined by the City Clerk, or his or her duly designated agent, within ninety (90) days. Appeals of the City Clerk's, or his or her duly designated agent, determination shall be made under the provisions of §5.05.130 of this code entitled "Appeals." ([Ord. 961, §2, 2006](#)).

5.05.050 Collection of impact fees

- 1) The development impact fee shall be paid and collected at the time of issuance of a building permit or a manufactured/mobile home installation permit.
- 2) No building permit or other equivalent City approval shall be issued for development as herein defined unless the impact fee is paid pursuant to Chapter 5.05 of this code.
- 3) A manufactured / mobile home unit may not locate on a manufactured / mobile home site unless the impact fee is paid pursuant to Chapter 5.05 of this code or has been paid on a previous manufactured / mobile home unit on the same site.
- 4) In the event payment is dishonored, the City shall have all lawful remedies including but not necessarily limited to the withholding of utility services, the imposition of reasonable interest

and penalties, the imposition of liens pursuant to Chapter 5, Title 45, Idaho Code, the withholding of other City approvals required for the development of other properties owned by the fee payer, and the issuance of “stop work” orders, and the revocation or suspension of the building permit. ([Ord. 961, §3, 2006](#)).

5.05.060 Capital improvement projects

The capital improvement projects to be financed by the impact fee are those as listed in the "Report," incorporated herein by reference along with all footnotes, exhibits, appendices, and other attachments referenced. ([Ord. 961, §4, 2006](#)).

5.05.070 Calculation of impact fee

- 1) The City shall calculate the amount of the impact fee due for each building permit and manufactured / mobile home installation permit by the procedure set forth in the "Report".
- 2) The calculation of a development impact fee shall be in accordance with generally accepted accounting principles. A development impact fee shall not be deemed invalid because payment of the fee may result in an incidental benefit to owners or developers within the service area other than the person paying the fee.
- 3) A development impact fee shall be calculated on the basis of the Performance Standard for public facilities adopted in the City of Rexburg Streets Development Impact Fee Ordinance (Ordinance 961) or Chapter 5.05 of this code and in the “Report” that are applicable to existing development as well as new growth and development. The construction, improvement, expansion or enlargement of new or existing public facilities for which a development impact fee is imposed must be attributable to the capacity demands generated by the new development.
- 4) If the development for which a building permit is sought contains a mix of uses, the impact fee will be calculated for each type of use.
- 5) Certification: Prior to making an application for a building permit or manufactured / mobile home installation permit, a prospective applicant may request in writing a written certification of the development impact fee schedule or individual assessment for a particular project which shall establish the development fee for a period of one (1) year from the date of certification. The certification shall include an explanation of facilities considered under [Section 67-8207, Idaho Code](#). The certification shall specify the system improvement(s) for which the impact fee is intended to be used.
- 6) Individual Assessment: Individual assessment of impact fees is permitted in situations where the fee payer can demonstrate by clear and convincing evidence that the established impact fee is inappropriate.

For additional information please see ([Ord. 961, §5, 2006](#)).

5.05.080 General methodology of calculation

- 1) The amount of the impact fee shall be calculated using the methodology contained in the “Report.”

- 2) A development impact fee shall not exceed a proportionate share of the cost of system improvements determined in accordance [Section 67-8207, Idaho Code](#). Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.
- 3) A developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs, except as provided in [Section 67-8214\(3\), Idaho Code](#). The schedule of development impact fees for various land users per unit of development shall be as set forth in the "Report."
- 4) Proportionate Share Determination:

For more information please see ([Ord. 961, §6, 2006](#)).

5.05.090 Inflationary adjustment for impact fee

The City of Rexburg Streets Development Impact Fee Ordinance (Ordinance 961) provides for an automatic annual adjustment to the impact fee based on the Constructions Materials index for Seattle. The adjustment may increase or decrease the impact fee depending on the value of the index for that year. The inflationary adjustment will be capped at 2.5% each year. The annual effective date of this fee adjustment shall coincide with the beginning date of the City's annual budget. ([Ord. 961, §7, 2006](#)).

5.05.100 Administration of impact fee

For additional information on this section please see [Ord. 961, §8, 2006](#).

5.05.110 Credits and reimbursement

For additional information on this section please see [Ord. 961, §9, 2006](#).

5.05.120 Refunds

- 1) The current owner or contract purchaser of property on which an impact fee has been paid may request a refund of such fee if:

For circumstances under which you can seek refund please see [Ord. 961, §10, 2006](#)

- 2) The request for refund must be filed in writing and submitted to the City Clerk or his or her duly designated agent on a form provided by the City for such purpose. The Owner shall provide such documentation as the City Clerk, or his or her duly designated agent, may require proving such satisfaction, conveyance, or releases from contract sellers, mortgagees, lien holders, and / or others having an interest in the real property for which an impact fee has been paid.
- 3) A request for refund must be filed within the time allowed by law.
- 4) Within ninety (90) days of the date of receipt of a request for refund, the City Clerk or his or her duly designated agent must provide the owner, in writing, with a decision on the refund request including the reasons for the decision. If a right to refund exists, the City is required

to send a refund to the owner of record within ninety (90) days after it is determined that a refund is due. A refund shall include a refund of interest at one-half (½) the legal rate provided for in [Section 28-22-104, Idaho Code](#).

- 5) Owner may appeal the determination of the City Clerk, or his or her duly designated agent, to the City Council pursuant to the provisions in §5.05.130 of this code. ([Ord. 961, §10, 2006](#)).

5.05.130 Appeals

- 1) A developer or fee payer may appeal the written determination of the applicability and amount of the development impact fee, or refund, or any discretionary action or inaction by or on behalf of the City to the City Council.
- 2) The developer or fee payer must file a notice of appeal to the City Council with the City Clerk within thirty (30) days following the written determination, discretionary action, or inaction. When filing an appeal, the fee payer shall submit a letter providing a full explanation of the request, the reason for appeal, as well as all supporting documentation.
- 3) The filing of an appeal shall not stay required payment of the impact fee, however, a fee payer can pay a development impact fee under protest in order to obtain development approval or building permit.
- 4) Upon voluntary agreement by the fee payer and the City, any disagreement related to the impact fee for the proposed development may be mediated by a qualified independent party.
 - a) Mediation may take place at any time during the appeals process and participation in mediation does not preclude the fee payer from pursuing other remedies provided for in the City of Rexburg Streets Development Impact Fee Ordinance (Ordinance 961) and [Chapter 4.14](#) of this code.
 - b) The fee payer and the City shall share mediation costs equally. ([Ord. 961, §11, 2006](#)).

5.05.140 Extraordinary impacts

In determining the proportionate share of the cost of system improvements to be paid by the developer, the City Clerk or his or her duly designated agent shall consider whether any extraordinary costs will be incurred in serving the development based upon an extraordinary impact as defined in §5.05.030 of this code. This determination shall be made prior to issuance of any permit for development and shall be paid prior to any such issuance except as may be provided pursuant to a private agreement between the parties as authorized by [Idaho Code Section 67-8214](#).

If the City Clerk or his or her duly designated agent determines that the development will result in an extraordinary impact, it shall advise the fee payer in writing what the extraordinary impact is, the reason for the extraordinary impact, and the estimated costs to be incurred as a result of the extraordinary impact.

Nothing in the City of Rexburg Streets Development Impact Fee Ordinance ([Ordinance 961](#)) or Chapter 5.05 of this code shall obligate the City to approve any development that results in extraordinary impact.

The fee payer may appeal the determination of an extraordinary impact or the amount of extraordinary costs incurred in writing by filing a notice of appeal to the City Council with the City Clerk pursuant to the terms set forth in [Section 11 of Ordinance 961](#) or §5.05.130 of this code, entitled “Appeals.” When filing an appeal, the fee payer shall submit a letter providing the reason for the appeal along with supporting documentation. The City Council shall consider the appeal and make a final determination within ninety (90) days of receipt of the written appeal. ([Ord. 961, §12, 2006](#)).

5.05.150 Streets Development Impact Fee Report

Addendum “A” entitled “Streets Development Impact Fee Report” dated July 05, 2006, along with all footnotes, exhibits, appendices, and other attachments referenced therein, all of which are by this reference incorporated herein as if set forth fully. A description of acceptable levels of service for system improvements is described in the “Report.” ([Ord. 961, §13, 2006](#)).

For the full “Report” please click [here](#).

5.05.160 Bonding

Funds pledged toward retirement of bonds, revenue certificates, or other obligations of indebtedness for such projects may include impact fees and other city revenues as may be allocated by the City Council. ([Ord. 961, §14, 2006](#)).

5.05.170 Effects of impact fee on zoning and subdivision regulations

The City of Rexburg Streets Development Impact Fee Ordinance ([Ordinance 961](#)) or Chapter 5.05 of this code shall not affect, in any manner, the permissible use of property, density of development, design and improvement standards and requirements, or any other aspect of the development of land or provision of capital improvements subject to the zoning and subdivision regulations or other regulations of the City, which shall be operative and remain in full force and effect without limitation with respect to all such development. ([Ord. 961, §15, 2006](#)).

5.05.180 Other powers and rights not affected

For additional information on this section please see [Ord. 961, §16, 2006](#).

5.05.190 The Report

Ordinance 961, the City of Rexburg Streets Development Impact Fee Ordinance, reads, “Addendum ‘A’ entitled ‘Streets Development Impact Fee Report’ dated July 05, 2006, along with all footnotes, exhibits, appendices, and other attachments referenced therein, all of which are by this reference incorporated herein as if set forth fully. A description of acceptable levels of service for system improvements is described in the ‘Report.’” For the complete “Report” please click [here](#) ([Ord. 961, §13, 2006](#)).