

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEISER, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, CONSENTING TO AND APPROVING THE ANNEXATION OF THE CITY OF WEISER, IDAHO, INTO THE WEISER AREA RURAL FIRE DISTRICT PURSUANT TO IDAHO CODE § 31-1429; AUTHORIZING PREPARATION, RECORDING, AND FILING OF A LEGAL DESCRIPTION AND MAP OF THE BOUNDARY CHANGE; ADDRESSING BUDGET AND LEVY TREATMENT UNDER IDAHO CODE § 63-802. AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Weiser Area Rural Fire District, also known as the Weiser Fire District (the “District”), is a fire protection district organized and operating under Title 31, Chapter 14, Idaho Code; and

WHEREAS, the City of Weiser, Idaho (the “City”), is an incorporated city located within Washington County, Idaho; and,

WHEREAS, the City currently receives fire-protection services from the District under a service contract and contributes toward the District’s operating costs; and,

WHEREAS, the Board of Commissioners of the District (the “Board”) and the City Council of the City desire to establish a permanent, unified, and financially sustainable governance and funding structure for fire protection services within the City and the surrounding rural service area; and,

WHEREAS, Idaho Code § 31-1429 provides that, except as otherwise provided in Idaho Code § 50-224, any area embraced within the limits of any city may, with the consent of the governing boards of both the city and the respective fire protection district expressed by ordinance or resolution, be annexed into the fire protection district; and,

WHEREAS, annexation of city territory under Idaho Code § 31-1429 is accomplished by the mutual consent of the two governing boards and does not require the landowner petition, public hearing, or election procedures described in Idaho Code § 31-1411(1) and (2); and,

WHEREAS, under the current codified version of Idaho Code § 63-802(1)(a)(ii), the maximum total percentage increase limitation applicable to a fire protection or ambulance service district is generally fifteen percent (15%); and,

WHEREAS, Idaho Code § 63-802(1)(a)(ii) expressly excludes from that percentage limitation an increase resulting from an annexation under Idaho Code § 31-1429, but that exclusion applies only to the qualifying annexation-derived increase and does not displace the calculation, valuation, certification, and other requirements of Idaho Code § 63-802(1)(a)(i); and,

WHEREAS, under current Idaho Code § 63-802, foregone budget capacity may be recovered or reserved only for property-tax years before 2026, and no new foregone amount may be established for property-tax year 2026 or any later year; and,

WHEREAS, under Idaho Code § 63-802(1)(a)(i), the additional budget capacity attributable to an annexation is calculated by multiplying the District's prior-year levy rate by ninety percent (90%) of the taxable value of property annexed during the previous calendar year, as reflected on the new-construction roll, using values certified by the county assessor and, where applicable, the Idaho State Tax Commission; and,

WHEREAS, Idaho Code § 63-802(1)(a)(iii) provides that, following the first year in which the District has annexed the City's property under Idaho Code § 31-1429, the City's budget limitation is reduced by an amount equal to the moneys the City spent on fire-protection services during the last full year in which the City provided those services; and,

WHEREAS, staff of the Idaho State Tax Commission's Property Tax Division has provided informal guidance that, under the current statutory framework, the District may annex the City under Idaho Code § 31-1429 to provide fire-protection services, but final application remains subject to written confirmation by the Idaho State Tax Commission; and,

WHEREAS, representatives of the District and the City have indicated an intent to pursue direct annexation of the City into the District pursuant to Idaho Code § 31-1429, subject to formal action by each governing board; and,

WHEREAS, the City Council finds that annexation of the City into the District is in the best interests of the public health, safety, and welfare, and will provide for reliable, efficient, accountable, and financially sustainable fire protection and emergency services within the District and the City.

NOW, THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF WEISER, IDAHO, AS FOLLOWS:

SECTION 1. CONSENT TO AND APPROVAL OF ANNEXATION. Pursuant to Idaho Code § 31-1429, the City hereby consents to and approves the annexation into the District of the City of Weiser, Idaho, as shown in the final legal description and map prepared under Section 3 and reflecting the City's corporate limits existing on the Annexation Effective Date (the "Annexed Area").

SECTION 2. CONDITIONED UPON DISTRICT CONSENT; ANNEXATION EFFECTIVE DATE. This Resolution and the City's consent to annexation are effective upon adoption by the City, but the annexation is expressly conditioned upon the District's adoption of an ordinance or resolution consenting to annexation of the same Annexed Area, as required by Idaho Code § 31-1429, and approval of the final legal description and map under Section 3. The "Annexation Effective Date" is **[INSERT DATE]**, provided that by that date the District has adopted its corresponding consent and the final legal description and map have been approved for use under both governing-board actions. If those conditions are not satisfied by

[INSERT DATE], the annexation shall become effective only on a later date approved by both governing boards. The annexation shall not be treated as effective before the Annexation Effective Date.

SECTION 3. LEGAL DESCRIPTION AND MAP. The City directs the District, with the assistance of legal counsel and a licensed professional surveyor or mapping professional as needed, to prepare and obtain approval of (a) an accurate legal description and map of the Annexed Area and (b) an accurate legal description and map of the District's boundaries as changed by the annexation, in a form suitable for recording and filing under Idaho Code § 63-215 and for submission to Washington County, the Idaho State Tax Commission, and other required recipients.

SECTION 4. BUDGET AND LEVY TREATMENT. The City acknowledges that Idaho Code § 63-802(1)(a)(i) calculates the District's annexation-related budget capacity by multiplying the prior-year levy rate by ninety percent (90%) of the taxable value of property in the Annexed Area annexed during the previous calendar year, as reflected on the new-construction roll, using values certified by the county assessor and, where applicable, the Idaho State Tax Commission. Under Idaho Code § 63-802(1)(a)(ii), an increase resulting from this Idaho Code § 31-1429 annexation is excluded from the otherwise applicable fifteen percent (15%) maximum total percentage increase limitation, but only to the extent the increase is the qualifying annexation-derived increase and subject to the statute's other requirements. Under Idaho Code § 63-802(1)(a)(iii), following the first year in which the District has annexed the City's property, the City's budget limitation is reduced by the moneys the City spent on fire-protection services during the last full year in which the City provided those services. This Resolution does not itself establish or fix a final budget or levy amount.

SECTION 5. FURTHER ACTION AUTHORIZED. The Mayor and City Clerk are hereby authorized and directed to take all further actions, and to execute and deliver all further documents, reasonably necessary or appropriate to carry out the intent and purposes of this Resolution.

SECTION 6. SEVERABILITY. If any section, provision, or portion of this Resolution is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining sections, provisions, and portions shall continue in full force and effect.

SECTION 7 EFFECTIVE DATE. This Resolution is effective upon its passage and adoption by the City Council. The annexation itself is effective only on the Annexation Effective Date defined in Section 2.

ADOPTED by the CITY COUNCIL on this _____ day of _____, 2026.

HERB HAUN, MAYOR

ATTEST:

NATASHA McDANIEL, CITY CLERK

(SEAL)

STATE OF IDAHO)
 :SS
County of Washington)

I, NATASHA McDANIEL, CITY CLERK OF THE CITY OF WEISER, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEISER, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, CONSENTING TO AND APPROVING THE ANNEXATION OF THE CITY OF WEISER, IDAHO, INTO THE WEISER AREA RURAL FIRE DISTRICT PURSUANT TO IDAHO CODE § 31-1429; AUTHORIZING PREPARATION, RECORDING, AND FILING OF A LEGAL DESCRIPTION AND MAP OF THE BOUNDARY CHANGE; ADDRESSING BUDGET AND LEVY TREATMENT UNDER IDAHO CODE § 63-802. AND PROVIDING FOR AN EFFECTIVE DATE"

NATASHA McDANIEL, CITY CLERK

(SEAL)