

TITLE 31
COUNTIES AND COUNTY LAW

CHAPTER 14
FIRE PROTECTION DISTRICT

31-1401. PURPOSE AND POLICY OF LAW -- SHORT TITLE. The protection of property against fire and the preservation of life, and enforcement of any of the fire codes and other rules that are adopted by the state fire marshal pursuant to [chapter 2, title 41](#), Idaho Code, are hereby declared to be a public benefit, use and purpose. Any portion of a county not included in any other fire protection district may be organized into a fire protection district under the provisions of this chapter. All taxable property within any fire protection district created under the provisions of this chapter is and shall be benefited ratably in proportion to assessed valuation by the creation and maintenance of such district, and all taxable property within any such district shall be assessed equally in proportion to its assessed valuation for the purpose of and in accordance with the provisions of this chapter. This chapter shall be known as the "Fire Protection District Law," and whenever cited, enumerated, referred to or amended, may be designated as the "Fire Protection District Law," adding when necessary the code section number.

[31-1401, added 1943, ch. 161, sec. 1, p. 324; am. 1974, ch. 77, sec. 1, p. 1164; am. 1985, ch. 178, sec. 2, p. 460; am. 2006, ch. 318, sec. 1, p. 990.]

31-1402. CREATION AND ORGANIZATION OF DISTRICT. (1) Whenever twenty-five (25) or more of the holders of title, or evidence of title, to lands aggregating not less than one thousand (1,000) acres of contiguous territory, or consisting of contiguous territory of less extent but having market value for assessment purposes of at least five hundred thousand dollars (\$500,000) at the last preceding county assessment, desire to provide for the organization of the same as a fire protection district, none of their lands being included within the boundaries of an already created and organized fire protection district under the terms of this chapter, a district may be created and organized as provided in this chapter.

(2) All creations and organizations of fire protection districts and annexations to existing fire protection districts during the twelve (12) month period preceding the effective date of this act shall be deemed to be in full compliance with all applicable laws regardless of prior interpretations.

[31-1402, added 1943, ch. 161, sec. 2, p. 324; am. 1980, ch. 350, sec. 5, p. 891; am. 1984, ch. 202, sec. 1, p. 493; am. 1994, ch. 360, sec. 1, p. 1128.]

31-1403. PETITION. (1) A petition shall first be presented to the board of county commissioners and filed with the clerk of the board of commissioners of each county in which the proposed fire protection district is to be situated, signed by the number of holders of title, or evidence of title specified in section [31-1402](#), Idaho Code, which petition shall plainly and clearly designate the boundaries of the proposed fire protection district, and shall state the name of the proposed district, and shall be accompanied

by a map thereof. The petition, together with all maps and other papers filed therewith shall, at all proper hours, be open to public inspection in the office of said clerk of the board of commissioners between the date of their said filing and the date of the election. The petition may be in one (1) paper or in several papers.

(2) Whenever a petition shall be filed, prior to the publication of notice of hearing pursuant to section [31-1404](#), Idaho Code, the petitioners shall deposit with the board of county commissioners a sum sufficient to defray the costs of publishing and election as provided by this chapter. In the event a fire protection district is organized, the petitioners shall be reimbursed the amount of their deposit from the first tax moneys collected by the district as provided by this chapter. The amount required to be paid under this subsection shall be determined by the board of county commissioners.

[31-1403, added 1943, ch. 161, sec. 3, p. 324; am. 1986, ch. 137, sec. 1, p. 367; am. 2006, ch. 318, sec. 2, p. 991.]

31-1404. NOTICE OF HEARING. When such petition is presented to the board of county commissioners and filed in the office of the clerk of such board, the said board shall set a time for a hearing upon such petition, which time shall not be less than four (4) nor more than six (6) weeks, from the date of the presentation and filing of such petition. A notice of the time of such hearing shall be published by said board, once each week for three (3) successive weeks previous to the time set for such hearing, in a newspaper published within each county in which said district is to be situated. Said notice shall state that a fire protection district is proposed to be organized, giving the proposed boundaries thereof, and that any taxpayer within the proposed boundaries of such proposed district may on the date fixed for such hearing appear and offer any testimony pertaining to the organization of such district, the proposed boundaries thereof or the including or excluding of any real property therein or therefrom. After hearing and considering any and all testimony, if any such be interposed, the county commissioners shall thereupon make an order thereon either denying such petition or granting the same, with or without modification, and shall accordingly fix the boundaries of such proposed district in any order granting such petition. The boundaries so fixed shall be the boundaries of said district after its organization be completed as provided by this chapter, and a map showing the boundaries of such proposed district as finally fixed and determined by the board of county commissioners shall be prepared and filed in the office of the clerk of said board.

If the district is to be situated in two (2) or more counties, each board of county commissioners shall coordinate the hearing date and the publications of notice so that only one (1) hearing need be held. Unless otherwise agreed to by each board of county commissioners involved, the hearing shall be held in the county with the largest area to be included within the district, and the boards of county commissioners are hereby specifically authorized to act in a joint manner for such purposes.

[31-1404, added 1943, ch. 161, sec. 4, p. 324; am. 1986, ch. 137, sec. 2, p. 368; am. 1996, ch. 360, sec. 1, p. 1212.]

31-1405. NOTICE OF ELECTION. After the county commissioners have made their order finally fixing and determining the boundaries of the proposed

district, the clerk of the board of county commissioners shall cause to be published a notice of an election to be held, subject to the provisions of section [34-106](#), Idaho Code, in such proposed fire protection district for the purpose of determining whether or not the same shall be organized under the provisions of this chapter. Such notice shall plainly and clearly designate the boundaries of such proposed fire protection district, and shall state the name of the proposed district as designated in the petition and shall state that a map showing the boundaries of said district is on file in his office.

Such notice shall be published first not less than fifteen (15) days prior to the election, and a second publication not less than five (5) days prior to such election, in a newspaper published within the county aforesaid. Such notice shall require the electors to cast ballots which shall contain the words "... fire protection district, yes," or "... fire protection district, no" or words equivalent thereto. No person shall be entitled to vote at any election held under the provisions of this chapter unless he shall possess all the qualifications required of electors under the general laws of the state, and be a resident of the proposed district.

If the district is to be situated in two (2) or more counties, the boards of county commissioners shall provide that the election be held on the same day in each county.

[31-1405, added 1943, ch. 161, sec. 5, p. 324; am. 1986, ch. 137, sec. 3, p. 368; am. 1995, ch. 118, sec. 26, p. 452; am. 2006, ch. 318, sec. 3, p. 991.]

31-1406. ELECTION -- QUALIFICATION OF ELECTORS -- CANVASS. Such election shall be conducted in accordance with [title 34](#), Idaho Code. The board of county commissioners shall establish as many election precincts within such proposed fire protection district as may be necessary, and define the boundaries thereof. The county clerk shall appoint judges of election, who shall perform the duties as judges of election under [title 34](#), Idaho Code; and the result of such election shall be certified, and canvassed and declared by the board of county commissioners.

[31-1406, added 1943, ch. 161, sec. 6, p. 324; am. 1982, ch. 254, sec. 6, p. 651; am. 1986, ch. 137, sec. 4, p. 369; am. 1995, ch. 118, sec. 27, p. 452; am. 2009, ch. 341, sec. 17, p. 1003.]

31-1407. CANVASS BY BOARD OF COMMISSIONERS -- VALIDITY OF ORGANIZATION. Immediately after any election for voting upon the organization of a fire protection district, the judges of said election shall forward the official results of said election to the clerk of said board of commissioners. The said board of commissioners shall meet within ten (10) days after said returns are received and shall proceed to canvass the votes cast at such election, and if, upon canvass, it shall appear that one-half (1/2) or more of said votes are "... fire protection district, no," then a record of that fact shall be duly entered upon the minutes of said board, and all proceedings in regard to the organization of said district shall be void. If, however, it shall appear upon such canvass, that more than one-half (1/2) of the votes cast are "... fire protection district, yes," the said board shall, by order entered on its minutes, declare such territory duly organized as a fire protection district under the name designated in the petition. After the election, the validity of the proceedings hereunder

shall not be affected by any defect in the petition or in the number of qualifications of the signers thereof, and in no event shall any action be commenced or maintained or defense made affecting the validity of such organization after six (6) months from and after the making and entering of the order provided for in this section. Such board shall cause one (1) copy of such order, duly certified, to be filed for record in the office of the county recorder of the county in which said district is situated and shall transmit to the governor one (1) certified copy thereof.

From and after the date of such filing of said order of the board of county commissioners declaring such territory duly organized as a fire protection district, the organization of such district shall be complete.

If the district is to be situated in two (2) or more counties, the boards of county commissioners shall coordinate the canvass of the votes cast and make one (1) joint announcement. If a majority of the votes cast in any county are against the formation of the district, such rejection shall void the organization of the district in all counties.

[31-1407, added 1943, ch. 161, sec. 7, p. 324; am. 1986, ch. 137, sec. 5, p. 369.]

31-1408. FIRE PROTECTION BOARD -- APPOINTMENT OF COMMISSIONERS -- OATH. (1) There shall be three (3) fire protection commissioners in each district, who shall constitute the fire protection board. The first fire protection commissioners of such fire protection district shall be appointed by the board of county commissioners. If the district is to be situated in two (2) or more counties, the boards of county commissioners from those counties shall coordinate a joint public meeting whereby the appointment shall be made by a majority of all county commissioners present at the joint public meeting. If the county commissioners cannot agree on the appointment of a commissioner, all the interested persons who received the highest and equal number of votes shall have their names placed in a container. The county commissioner with the most continuous length of service shall draw one (1) name from the container. The person whose name is drawn shall then be appointed to fill the vacancy. The certificate of such appointment shall be made in triplicate: one (1) certificate shall be filed in the office of the county recorder of the county, one (1) with the clerk of the board of county commissioners, and one (1) with the assessor and tax collector of the county. Every fire protection commissioner and appointed officer shall take and subscribe the official oath, which oath shall be filed in the office of the board of fire protection commissioners. If thirty-three percent (33%) of the area or population in the fire protection district is situated in two (2) or more counties, not more than two (2) of the appointed fire protection district commissioners shall be from the same county.

(2) The oath of office of fire protection commissioners and appointed officers shall be taken before the secretary or the president of the board of the fire protection district at the first regularly scheduled board meeting in January succeeding each election. Provided however, in the event of an inability to appear for the taking of the oath, a duly elected fire protection commissioner may be sworn in and may subscribe to the oath wherever he may be, provided he appear before an officer duly authorized to administer oaths, and provided further that any person who is in any branch of the armed forces of the United States of America may appear before any person qualified to administer oaths as prescribed in section [51-113](#), Idaho Code, and may take and subscribe the oath of office as provided for in section [59-401](#),

Idaho Code, and the oath of office shall have the same force and effect as though it were taken before the secretary or the president of the fire protection district pursuant to this subsection.

[31-1408, added 1943, ch. 161, sec. 8, p. 324; am. 1986, ch. 137, sec. 6, p. 370; am. 1998, ch. 190, sec. 1, p. 692; am. 2006, ch. 318, sec. 4, p. 992; am. 2010, ch. 337, sec. 1, p. 891; am. 2016, ch. 89, sec. 1, p. 275; am. 2017, ch. 128, sec. 3, p. 299; am. 2017, ch. 192, sec. 12, p. 457.]

31-1409. RESIDENCE QUALIFICATIONS OF COMMISSIONERS -- TERM OF OFFICE -- VACANCIES. (1) At the meeting of the board of county commissioners at which the fire protection district is declared organized, as provided by section [31-1407](#), Idaho Code, the county commissioners shall divide the fire protection district into three (3) subdivisions, as nearly equal in population, area and mileage as practicable, to be known as fire protection commissioners subdistricts one, two and three. Not more than one (1) of the fire protection district commissioners shall be a resident of the same fire protection subdistrict, except that any commissioner appointed by the board of county commissioners under section [31-1408](#), Idaho Code, shall not be disqualified from the completion of the initial term for which the commissioner was appointed because of the subdistrict in which the commissioner resides. The first commissioners appointed by the board of county commissioners shall serve until the next fire protection district election, at which time their successors shall be elected. The term of office for fire protection commissioners shall commence on the second Monday of January succeeding each general election. Commissioners appointed or elected must be electors residing within the fire protection district for at least one (1) year immediately preceding their appointment or election.

(2) Any fire protection commissioner vacancy occurring, other than by the expiration of the term of office, shall be filled by the fire protection board. If a duly elected or appointed fire protection commissioner resigns, withdraws, becomes disqualified, refuses or, without first providing signed written notice of a temporary vacancy, becomes otherwise unable to perform the duties of office for longer than ninety (90) days, the board, on satisfactory proof of the vacancy, shall declare the office vacant. The board shall fill any vacancies within sixty (60) days of learning of the vacancy. When a vacancy occurs, the board shall direct the secretary to cause a notice of the vacancy to be published in at least one (1) issue of a newspaper of general circulation within the district. The notice shall include the date and time of the meeting when the board will vote to fill the vacancy, and the deadline for qualified elector residents interested in being appointed to the position to submit a written request for appointment to the board. Should the remaining members of the board fail to agree on an individual to fill the vacancy, it shall select the individual by placing the names of all interested persons who received the highest and equal number of votes in a container. The fire commissioner with the most continuous length of service shall draw one (1) name from the container. The person whose name is drawn shall then be appointed to fill the vacancy.

(3) If more than fifty percent (50%) of the elected official seats on a fire protection district board of commissioners are vacant, any remaining member of the fire protection district board of commissioners, or any elector of the fire protection district, may petition the board of county commissioners of the county or counties in which the subdistrict vacancies are situated to make such appointments as are necessary to fill the vacancies on

the fire protection district board of commissioners. The vacancies shall be filled by the board or boards of county commissioners within sixty (60) days of receiving a written petition. Any fire commissioner so appointed shall serve out the remainder of the term for the commissioner last serving in the vacant seat to be filled and shall be a resident of the same fire protection commissioners subdistrict.

[31-1409, added 1943, ch. 161, sec. 9, p. 324; am. 1986, ch. 137, sec. 7, p. 370; am. 1996, ch. 360, sec. 2, p. 1213; am. 2006, ch. 318, sec. 6, p. 993; am. 2016, ch. 89, sec. 2, p. 276; am. 2017, ch. 128, sec. 4, p. 300; am. 2018, ch. 168, sec. 1, p. 342.]

31-1410. ELECTION OF COMMISSIONERS -- RESIDENT QUALIFICATIONS OF COMMISSIONERS -- REVISING SUBDISTRICTS -- TERM OF OFFICE. (1) On the first Tuesday following the first Monday of November, of the next odd-numbered year, following the organization of a fire protection district, three (3) fire protection district commissioners shall be elected. Not more than one (1) commissioner shall be a resident of the same fire protection commissioner subdistrict. Every odd-numbered year thereafter, an election shall be held for the election of fire protection district commissioners as described in this section. For commissioners whose term in office expires in any even-numbered year, such commissioners shall remain in office until the next election in an odd-numbered year. The county clerk shall have power to make such regulations for the conduct of such election as are consistent with the statutory provisions of [chapter 14, title 34](#), Idaho Code.

(2) The board of fire protection district commissioners may revise subdistricts when they deem it necessary due to significant shifts in population. The board of fire protection district commissioners shall revise subdistricts upon any annexation of territory into the district in accordance with sections [31-1410A](#), [31-1410B](#) and [31-1412](#)(6), Idaho Code, and, in any case, within six (6) months following the end of each decennial United States census reporting year so as to equalize the population, area and mileage between the subdistricts as nearly as practicable. Provided however, of the commissioners comprising the board, not more than one (1) commissioner shall be a resident of the same fire protection commissioners subdistrict. The revision of subdistricts shall not disqualify any elected commissioner from the completion of the term for which he or she has been duly elected. Notice of revised fire protection commissioner subdistricts shall be provided to the county clerk of the county or counties in which the changes occur by means of a resolution that includes a map depicting the revised subdistrict boundaries.

(3) At the first election following organization of a fire protection district, the commissioner from fire protection subdistrict one shall be elected to a term of two (2) years and the commissioners from subdistricts two and three shall be elected to a term of four (4) years; thereafter, the term of office of all commissioners shall be four (4) years. Such elections and all other elections held under this law shall be held in conformity with the general laws of the state including [chapter 14, title 34](#), Idaho Code.

(4) A fire protection district whose terms and elections were established by prior law shall convert to the election of commissioners as provided in this section.

(5) In any election for fire protection district commissioner, if after the deadline for filing a declaration of intent as a write-in candidate it appears that only one (1) qualified candidate has been nominated for a sub-

district to be filled, it shall not be necessary for the candidate of that subdistrict to stand for election, and the board of the fire protection district shall declare such candidate elected as commissioner, and the secretary of the district shall immediately make and deliver to such person a certificate of election.

(6) The results of any election for fire protection district commissioner shall be certified by the county clerk of the county or counties of the district and the results reported to the fire protection district.

[31-1410, added 1943, ch. 161, sec. 10, p. 328; am. 1951, ch. 135, sec. 1, p. 311; am. 1982, ch. 361, sec. 1, p. 912; am. 1995, ch. 118, sec. 28, p. 453; am. 1998, ch. 190, sec. 3, p. 693; am. 2000, ch. 336, sec. 1, p. 1129; am. 2003, ch. 90, sec. 1, p. 275; am. 2006, ch. 318, sec. 7, p. 994; am. 2009, ch. 341, sec. 18, p. 1003; am. 2010, ch. 185, sec. 1, p. 382; am. 2016, ch. 89, sec. 3, p. 276.]

31-1410A. DECISION TO INCREASE THE SIZE OF THE BOARD. (1) Subsequent to the creation of a fire protection district and the appointment of the first board of fire protection commissioners, the fire protection board may, by a majority vote of all of the fire protection district board members, elect to increase the size of the board to five (5) members.

(2) If the board of fire protection commissioners elects to expand the board to five (5) members, the existing board members shall subdivide the district into five (5) subdivisions as nearly equal in population, area, and mileage as practicable to be known as subdistricts one, two, three, four and five.

(3) At the first election following the decision of the board of fire protection commissioners to expand the board from three (3) to five (5) members, five (5) commissioners shall be elected. The commissioners from fire protection subdistricts one and two shall be elected to a term of two (2) years, the commissioners from subdistricts three, four, and five shall be elected to a term of four (4) years. Thereafter, the term of all commissioners shall be four (4) years.

(4) A fire district that, prior to the effective date of this section, had elected to expand a board from three (3) to five (5) members shall, prior to the next election of the district, adopt a transition schedule as nearly reflecting the schedule provided in this section as possible. For commissioners whose offices expire in 2012 and in any even-numbered year, such commissioners shall remain in office until the next election in an odd-numbered year.

[(31-1410A) 31-1408A, added 1998, ch. 190, sec. 2, p. 692; am. 2001, ch. 109, sec. 1, p. 372; am. and redesig. 2006, ch. 318, sec. 5, p. 992; am. 2011, ch. 11, sec. 4, p. 28; am. 2024, ch. 16, sec. 9, p. 143.]

31-1410B. DECISION TO DECREASE THE SIZE OF THE BOARD. (1) Any fire protection board consisting of five (5) members may, by a four-fifths (4/5) majority vote of all of the board members, elect to decrease the size of the board to three (3) members.

(2) If the board of fire protection commissioners elects to reduce the board to three (3) members, the existing board members shall subdivide the district into three (3) subdivisions as nearly equal in population, area and mileage as practicable to be known as subdistricts one, two and three. Notice of revised fire protection commissioner subdistricts shall be provided

to the county clerk of the county or counties in which the changes occur by means of a resolution that includes a map depicting the revised subdistrict boundaries.

(3) At the first election following the decision of the board of fire protection commissioners to reduce the board from five (5) to three (3) members, three (3) commissioners shall be elected. The commissioner from fire protection subdistrict one shall be elected to a term of two (2) years and the commissioners from subdistricts two and three shall be elected to a term of four (4) years. Thereafter, the term of all commissioners shall be four (4) years.

(4) For commissioners whose office expires in any even-numbered year, such commissioners shall remain in office until the next election in an odd-numbered year.

[31-1410B, added 2016, ch. 89, sec. 4, p. 277.]

31-1411. ANNEXATION OF TERRITORY IN SAME COUNTY -- PETITION -- HEARING -- ORDER -- CERTIFICATION TO COUNTY COMMISSIONERS -- ALTERNATE PROCEDURE -- ELECTION -- PETITION TO DE ANNEX PROPERTY FROM EXISTING DISTRICT AND ANNEX INTO ANOTHER DISTRICT. After the organization of a fire protection district, additional contiguous or noncontiguous territory lying within the same county may be added thereto and shall thereupon and thenceforth be included in such district. Territory that is not contained in an existing fire district, and is not immediately adjoining the boundaries of the fire district into which annexation is sought, may be annexed into the district provided the territory consists of not less than forty (40) contiguous acres. At least seventy-five percent (75%) or more of the owners or contract purchasers of the land sought to be annexed shall petition the fire protection board and request annexation of the territory particularly described in said petition. Upon receipt of any such petition the fire protection board shall hold a hearing not less than ten (10) nor more than thirty (30) days thereafter, or upon the written consent of the petitioner within one hundred eighty (180) days, and said board shall cause notice of such hearing, designating the time and place, to be published in at least one (1) issue of a newspaper of general circulation within the district. Any person supporting or objecting to such petition shall be heard at such hearing, if in attendance, and at the close of such hearing said board shall approve or reject said petition. If the board approves said petition it shall make an order to that effect and certify a copy of said order containing an accurate legal description of the annexed territory to the board of county commissioners of the county where said fire district is situated. Said board of county commissioners shall thereupon enter an order of annexation and cause the same to be recorded so as to include the annexed property on the tax rolls as in this chapter provided.

In the event that more than twenty-five percent (25%) of the owners or contract purchasers of the land sought to be annexed do not join in said petition, and the board determines by resolution entered on the minutes of the board, that the annexation would be in the best interests of the district and that an election on the issue should be held, additional territory may nevertheless be annexed by the affirmative vote of a majority of the qualified electors of such additional territory voting on the question at an election held therefor, which vote may be taken at an election held as provided in section [31-1405](#), Idaho Code. The same procedure shall be adopted as provided in sections [31-1402](#) through [31-1406](#), Idaho Code.

If owners or contract purchasers of territory located within an existing fire protection district seek to petition to be annexed into another fire protection district, they must demonstrate that they are likely to receive an improved response to requests for services from the other fire protection district and obtain written approval of the board of the fire protection district within which the territory is already located. The written approval must be attached to their petition to annex. The procedure for the annexation petition shall be the same as otherwise provided in this section.

[31-1411, added 1943, ch. 161, sec. 11, p. 324; am. 1959, ch. 139, sec. 1, p. 314; am. 1984, ch. 202, sec. 2, p. 493; am. 1994, ch. 360, sec. 2, p. 1128; am. 1995, ch. 84, sec. 1, p. 248; am. 1995, ch. 118, sec. 29, p. 454; am. 1996, ch. 360, sec. 3, p. 1213; am. 2006, ch. 318, sec. 8, p. 995.]

31-1412. ANNEXATION OF TERRITORY IN ADJOINING COUNTY. After the organization of a fire protection district, additional territory, contiguous or noncontiguous thereto and located wholly within an adjoining county, may be added to the district and become a part thereof as hereinafter provided in this section. Noncontiguous territory annexed to an existing fire protection district shall consist of not less than forty (40) contiguous acres. The proceedings for annexation shall be the same as the proceedings for the creation and organization of a fire protection district with the following exceptions and modifications:

(1) Such proceeding may be initiated by:

(a) Two (2) or more of the holders of title or evidence of title to lands aggregating not less than one hundred (100) acres; or

(b) One hundred percent (100%) of the holders of title or evidence of title to lands aggregating not less than one hundred (100) acres.

(2) A petition, such as is required by section [31-1403](#), Idaho Code, shall be filed with the fire protection board of the fire protection district into which petitioners seek to be annexed. The petition shall accurately describe the boundaries of the territory and name and describe the fire protection district to which annexation is sought. The petition shall be accompanied by a map showing and distinguishing the boundaries of the original district and the boundaries of the territory proposed to be annexed, and showing the location of the intervening county line. An election is not required pursuant to subsection (5) of this section when the petition includes a certification as to the following: (a) that one hundred percent (100%) of the holders of title or evidence of title of the property proposed to be annexed have joined in the initial petition requesting annexation; and (b) that there is no electorate present in the property proposed to be annexed. The fire protection board shall follow the notice and public hearing requirements contained in section [31-1411](#), Idaho Code, and if it approves of the annexation proposal, it will issue a written resolution consenting to the proposed annexation. If the fire protection board issues such a resolution, the petitioners shall proceed in accordance with the steps outlined in this section.

(3) A petition, such as is required by section [31-1403](#), Idaho Code, shall be filed with the board of county commissioners of the county in which is situated the territory proposed to be annexed but shall accurately describe the boundaries of the territory, and name and describe the fire protection district to which annexation is sought, shall be accompanied by a map showing and distinguishing the boundaries of the original district

and the boundaries of the territory proposed to be annexed, and showing the location of the intervening county line. An election is not required pursuant to subsection (5) of this section when the petition includes a certification as to the following: (a) that one hundred percent (100%) of the holders of title or evidence of title of the property proposed to be annexed have joined in the initial petition requesting annexation; and (b) that there is no electorate present in the property proposed to be annexed. The petition must be accompanied by a certified copy of the resolution of the board of fire protection commissioners consenting to the annexation.

(4) The notice of hearing on the petition shall state that certain territory described in the petition, is proposed to be annexed to a fire protection district named in the petition and that any taxpayer within the boundaries of the territory proposed to be annexed may offer objections at the time and place specified. The order entered by the local board of county commissioners on the petition shall, if the petition be granted, fix the boundaries of the annexed territory and direct that a map of it be prepared under the direction of the clerk of the board, and certified copies of the order and map shall be transmitted to the clerk of the board of county commissioners of the county in which the original fire protection district is situated.

(5) An election shall be conducted by the county clerk or elections office in the county where the land sought to be annexed is situated, subject to the provisions of section [34-106](#), Idaho Code, in the territory proposed to be annexed for the purpose of voting upon the annexation and the notice shall accurately describe the boundaries of the territory proposed to be annexed, shall state the name of the district to which annexation is sought, and that a map showing the boundaries of the district and of the territory proposed to be annexed is on file in the office of the clerk of the local board of county commissioners. The notice shall prescribe the form of ballot to be cast, which shall contain the words "In favor of annexation to Fire Protection District" and "Against annexation to Fire Protection District," and shall direct that the voter indicate his choice thereon by a cross (X). An election pursuant to the provisions of this subsection shall accomplish no purpose and, therefore, shall not be required if the following conditions are certified in the petition(s) submitted in accordance with subsections (2) and (3) of this section: (a) that one hundred percent (100%) of the holders of title or evidence of title of the property proposed to be annexed have joined in the initial petition requesting annexation; and (b) that there is no electorate present in the property sought to be annexed.

(6) The territory proposed to be annexed shall constitute one (1) election precinct and there shall be added to the usual elector's oath, in case of challenge, the following words: "And I am a resident within the boundaries of the territory proposed to be annexed to Fire Protection District." The returns of the election shall be canvassed by the board of the county commissioners of the county in which the territory proposed to be annexed is situated, and if it shall appear from the canvass that more than one-half (1/2) of the voters are in favor of the annexation, the board shall, by order entered on its minutes, declare the territory a part of the fire protection district to which annexation is sought, and a certified copy of the order shall be transmitted to the fire protection board of the original district, and also to the board of the county commissioners of the county in which the original district is situated. A certified copy of the order shall also be filed in the office of the county recorder of the county in which the territory proposed to be annexed is situated. At the first meeting of the

board of fire protection commissioners following the annexation of property from another county, the board shall resubdivide the expanded fire protection district into three (3) subdivisions, as nearly equal in population and area as practicable. Not more than one (1) fire protection district commissioner shall reside in each subdistrict. If, because of resubdistricting, two (2) or more commissioners reside in the same subdistrict, they shall draw lots to determine who shall remain in office. The remaining commissioners on the board shall appoint, as necessary, persons to fill vacancies created as a result of annexation pursuant to the provisions of section [31-1409](#), Idaho Code. An appointee shall serve the remainder of the term of office he or she is appointed to fill. Certified copies of appointments of secretary and treasurer of the district shall be filed with the clerk of the board of county commissioners and with the tax collector of each county in which any portion of the district is situated and all taxes levied by the district shall be certified to, and extended, collected and remitted by, the proper officers of the county in which is situated the property subject to the levy.

[31-1412, added 1943, ch. 161, sec. 12, p. 324; am. 1975, ch. 219, sec. 1, p. 610; am. 1980, ch. 350, sec. 6, p. 891; am. 1984, ch. 117, sec. 1, p. 262; am. 1984, ch. 202, sec. 3, p. 494; am. 1994, ch. 360, sec. 3, p. 1129; am. 1995, ch. 118, sec. 30, p. 455; am. 2006, ch. 318, sec. 11, p. 998; am. 2010, ch. 176, sec. 1, p. 363.]

31-1413. CONSOLIDATION OF DISTRICTS -- HEARING -- PROTEST -- ELECTION. Except as provided for in section [31-1423](#)(2)(b), Idaho Code, any fire protection district may consolidate with one (1) or more existing fire protection districts subject to the following procedure, or pursuant to an election for consolidation as provided in section [31-1414](#), Idaho Code, and with the following effects:

(1) If, in the opinion of the board of any fire protection district, it would be to the advantage of said district to consolidate with one (1) or more other existing fire protection districts, the said board shall cause to be prepared an agreement for consolidation which shall among other things provide:

(a) The name of the proposed consolidated fire protection district.

(b) That all property of the districts to be consolidated shall become the property of the consolidated district.

(c) That all debts of the districts to be consolidated shall become the debts of the consolidated district.

(d) That the existing commissioners of the districts to be consolidated shall be the commissioners of the consolidated district until the next election, said election to be held pursuant to the terms of section [31-1410](#), Idaho Code, at which three (3) commissioners shall be elected, unless the agreement of consolidation establishes a five (5) member board, in which case five (5) commissioners shall be elected. If the board consists of three (3) members, commissioners from fire protection subdistricts one and two shall be elected for terms of four (4) years, and the commissioner from fire protection subdistrict three shall be elected for a term of two (2) years. If the board consists of five (5) commissioners, the commissioners from fire protection subdistricts one, three and five shall be elected for terms of four (4) years, and the commissioners from fire protection subdistricts two and four shall be elected for an initial term of two (2) years. Thereafter, the term of all commissioners shall be four (4) years.

(e) That the employees of the consolidated fire protection district shall be selected from the employees of the fire protection districts being consolidated, which employees shall retain the seniority rights under their existing employment contracts.

(2) After approval of the agreement of consolidation by each of the fire protection district boards involved, the boards of commissioners of each fire protection district shall hold a hearing not less than ten (10) or more than thirty (30) days thereafter and shall cause notice of the hearing, designating the time and place to be published in at least one (1) issue of a newspaper of general circulation within the district not less than five (5) days prior to the hearing. Any person supporting or objecting to the petition shall be heard at the hearing, if in attendance, and at the close of the hearing the board shall approve or reject the agreement of consolidation. If each board approves the agreement of consolidation, the agreement shall become effective and the consolidation of the district complete thirty (30) days after the approval unless within the thirty (30) days a petition signed by twenty-five percent (25%) of the qualified electors of one (1) of the fire protection districts objecting to the consolidation be filed with the secretary of the district. In the event of an objection, an election shall be held as provided in section [31-1405](#), Idaho Code, except that the question shall be "consolidation of.... fire protection district, yes," or "consolidation of.... fire protection district, no," or words equivalent thereto. If more than one-half (1/2) of the votes cast are yes, the agreement shall become effective. If more than one-half (1/2) of the votes cast are no, the agreement shall be void and of no effect; and no new consolidation shall be proposed for at least six (6) months following the date of the consolidation election.

(3) Upon the agreement of consolidation becoming effective, the board of the consolidated fire protection district shall file a certified copy of the agreement with the county recorder of each county in which such district is situated and shall comply with the provisions of section [63-215](#), Idaho Code. The consolidated district shall thereafter have the same rights and obligations as any other fire protection district organized under the statutes of this state.

(4) An agreement of consolidation shall not take effect unless the provisions of section [31-1423](#)(2) (b), Idaho Code, are complied with.

[(31-1413) 31-1411A, added 1967, ch. 95, sec. 1, p. 203; am. 1996, ch. 322, sec. 9, p. 1038; am. 1997, ch. 372, sec. 1, p. 1185; am. 1998, ch. 190, sec. 4, p. 693; am. and redesig. 2006, ch. 318, sec. 9, p. 996; am. 2013, ch. 185, sec. 1, p. 444.]

31-1414. ELECTION FOR THE CONSOLIDATION OF DISTRICTS. (1) Any two (2) or more fire districts may, in the discretion of the fire district commissioners, or shall, upon a petition signed by ten percent (10%) or more of the electors in the last general election residing in each of the fire protection districts proposed for consolidation, conduct an election in the manner provided in section [31-1405](#), Idaho Code, at which the following question shall be submitted to the electorate: "Shall fire protection districts be consolidated?" or words equivalent thereto. At least one (1) public hearing shall be held by the boards of fire district commissioners prior to the election. If a majority of the votes cast in each district proposed for consolidation are in favor of consolidation, the districts shall be deemed consolidated and an agreement of consolidation in conformity with the provisions

of section [31-1413](#), Idaho Code, shall be entered into by the fire protection district boards involved, except that an agreement of consolidation entered into pursuant to an election as provided in this section shall not thereafter be subject to an election upon objection as provided in subsection (2) of section [31-1413](#), Idaho Code.

(2) If two (2) districts are proposed for consolidation and less than a majority of the votes cast in any one (1) of the districts are in favor of the consolidation, the consolidation shall not become effective. If more than two (2) districts are proposed for consolidation, the consolidation may proceed with respect to those districts in which a majority of the votes cast are in favor of the consolidation.

[(31-1414) 31-1411B, added 1997, ch. 372, sec. 2, p. 1186; am. and redesig. 2006, ch. 318, sec. 10, p. 997.]

31-1415. ORGANIZATION OF BOARD -- MEETINGS -- OFFICERS -- OFFICIAL BONDS. Immediately after qualifying, the board of fire protection commissioners shall meet and organize as a board, and at that time, and whenever thereafter vacancies in the respective offices may occur, they shall elect a president from their number, and shall appoint a secretary and treasurer who may also be from their number, all of whom shall hold office during the pleasure of the board, or for terms fixed by the board. The offices of secretary and treasurer may be filled by the same person. Certified copies of all such appointments, under the hand of each of the commissioners, shall be forthwith filed with the clerk of the board of county commissioners and with the tax collector of the county.

As soon as practicable after the organization of the first board of fire protection commissioners, and thereafter when deemed expedient or necessary, such board shall designate a day and hour on which regular meetings shall be held and a place for the holding thereof, which shall be within the district. Regular meetings shall be held at least quarterly. The minutes of all meetings must show what bills are submitted, considered, allowed or rejected. The secretary shall make a list of all bills presented, showing to whom payable, for what service or material, when and where used, amount claimed, allowed or disallowed. Such list shall be acted on by the board. All meetings of the board must be public, and a majority shall constitute a quorum for the transaction of business. All fire protection districts shall meet the financial audit filing requirements as provided in section [67-450B](#), Idaho Code. All meetings of fire protection boards shall be noticed and run in accordance with the open meeting law provided for in [chapter 2, title 74](#), Idaho Code, inclusive. All records of fire protection districts shall be available to the public in accordance with the provisions of public records law as provided for in [chapter 1, title 74](#), Idaho Code.

The officers of the district shall take and file with the secretary, an oath for faithful performance of the duties of the respective offices. The treasurer shall on his appointment execute and file with the secretary an official bond in compliance with section [41-2604](#), Idaho Code, in such an amount as may be fixed by the fire protection board but in no case less than ten thousand dollars (\$10,000).

[(31-1415) 31-1413, added 1943, ch. 161, sec. 13, p. 324; am. 1982, ch. 331, sec. 1, p. 838; am. and redesig. 2006, ch. 318, sec. 12, p. 1000; am. 2015, ch. 141, sec. 54, p. 419.]

31-1416. FIRE PROTECTION DISTRICTS ARE GOVERNMENTAL SUBDIVISIONS OF IDAHO AND BODIES POLITIC AND CORPORATE. Every fire protection district upon being organized as provided by this chapter shall be a governmental subdivision of the state of Idaho and a body politic and corporate, and as such has the power specified in this chapter. Its powers can be exercised only by the fire protection board or by agents and officers acting under their authority, or authority of law. The name of the district designated in the order of the board of county commissioners declaring the territory duly organized as a fire protection district, shall be the corporate name of such district, and it must be known and designated thereby in all actions and proceedings touching its corporate right, property and duties.

[(31-1416) 31-1414, added 1943, ch. 161, sec. 14, p. 324; am. 1978, ch. 336, sec. 1, p. 867; am. and redesig. 2006, ch. 318, sec. 13, p. 1000.]

31-1417. CORPORATE POWERS AND DUTIES OF BOARD OF FIRE PROTECTION COMMISSIONERS. A board of fire protection commissioners shall have discretionary powers to manage and conduct the business and affairs of the district. The discretionary powers shall include, but not be limited to, the following:

- (1) To sue and be sued.
- (2) To purchase, hold, sell and convey real property, make such contracts, and purchase, hold, sell and dispose of such personal property as may be necessary or convenient for the purposes of this chapter.
- (3) To levy and apply such taxes for purposes under its exclusive jurisdiction as are authorized by law, and to approve the annual district budget by resolution of the board.
- (4) To make and execute all necessary contracts.
- (5) To adopt such rules and resolutions as may be necessary to carry out their duties and responsibilities.
- (6) To hire, pay, promote, discipline and terminate district employees, contractors and agents, or delegate such powers.
- (7) To set compensation and benefit levels for employees, commissioners, contractors and agents.
- (8) To appoint members of district appeals boards and investigatory boards for the purpose of handling personnel matters or disputes concerning fire code enforcement issues, and to appoint other boards or committees that commissioners deem necessary for carrying out the purposes and policies of this chapter.
- (9) To enforce the fire code and rules adopted by the state fire marshal pursuant to [chapter 2, title 41](#), Idaho Code.
- (10) To charge and collect reasonable fees for services provided to residents of the fire protection district or city, in accordance with the provisions of sections [63-1311](#) and [63-1311A](#), Idaho Code.

[(31-1417) 31-1415, added 1943, ch. 161, sec. 15, p. 324; am. 1965, ch. 19, sec. 1, p. 32; am. 1996, ch. 360, sec. 4, p. 1214; am. and redesig. 2006, ch. 318, sec. 14, p. 1001.]

31-1419. FIRE PROTECTION DISTRICT HAS LEGAL TITLE TO PROPERTY. The legal title to all property acquired under the provisions of this chapter shall immediately and by operation of law, vest in such fire protection district, and shall be held by such district in trust for and is hereby dedicated and

set apart to the uses and purposes set forth in this chapter. Said board is hereby authorized and empowered to hold, use, acquire, manage, occupy, possess, sell, convey and dispose of said property, whether real or personal, as in this chapter provided; and to institute and maintain any and all actions and proceedings, suits at law or in equity necessary or proper in order to fully carry out the provisions of this chapter, or to enforce, maintain, protect or preserve any and all rights, privileges and immunities created by this chapter or acquired in pursuance thereof. In all courts, actions, suits or proceedings, the said board may sue, appear and defend, in person or by attorneys, and in the name of such fire protection district.

[(31-1419) 31-1417, added 1943, ch. 161, sec. 17, p. 324; am. 1965, ch. 19, sec. 2, p. 32; am. and redesig. 2006, ch. 318, sec. 16, p. 1002.]

31-1420. PROCEDURE FOR SALE, CONVEYANCE AND DISPOSITION OF PROPERTY. Real or personal property of a fire protection district may be sold, conveyed and disposed of by its board of commissioners whenever the board finds and by resolution declares that the district no longer has use therefor, subject to the following procedure:

(1) If in the opinion of the board any such personal property does not exceed ten thousand dollars (\$10,000) in value, the same may be sold without independent valuations, notice or competitive bids.

(2) If in the opinion of the board any such personal property exceeds ten thousand dollars (\$10,000) in value, then the board shall select two (2) individuals independent of the board who have the knowledge and expertise to determine the value of the personal property to assess the value of the property. The property may then be sold at public or private sale to the highest bidder for cash at not less than its minimum valuation, after due notice. If the property cannot be sold for the minimum valuation after reasonable efforts have been made, the board may then sell the property for adequate and valuable consideration as determined by the board. Any individual selected by the board to assess the value of personal property shall not be eligible to acquire that property.

(3) All such real property shall be appraised by a certified appraiser who shall be selected by the board. It may then be exchanged for other real property of equivalent value as determined by the board or sold at public or private sale to the highest bidder for cash at not less than its appraised value, after due notice. If the property cannot be sold for the appraised value after reasonable efforts have been made, the board may then sell the property for adequate and valuable consideration as determined by the board.

(4) Due notice of sale shall be accomplished if the notice describes the property to be sold (legal description, if real property), states the appraised value thereof (by separate items, if so appraised), and specifies the time, place and conditions of sale.

(5) The notice shall be published in a newspaper having general circulation in the district at least twice, the first publication thereof to be not less than fifteen (15) days preceding the day of sale.

(6) If such property is sold on terms, the board may contract for the sale of the same for a period of years not exceeding ten (10) years, with an annual rate of interest on all deferred payments not to exceed twelve percent (12%) per annum. The title to all property sold on contract shall be retained in the name of the district until full payment has been made by the purchaser. Any property sold by the board under the provisions of this section, either for cash or on contract, shall be assessed by the county assessor in the same

manner and upon the same basis of valuation as though the purchaser held a record title to the property so sold. The board shall have authority to cancel any contract of sale, pursuant to law, if the purchaser shall fail to comply with any of the terms of such contract, and retain all payments paid thereon. The board may by agreement with the purchaser modify or extend any of the terms of any contracts of sale, but the total period of years shall not exceed ten (10) years.

(7) Upon final payment pursuant to the sale of such real property, the president and secretary, pursuant to resolution of the board, shall duly execute and deliver an appropriate deed to the purchaser, and upon the accomplishment of the sale of such personal property, the president and secretary, pursuant to resolution of the board, shall duly execute and deliver an appropriate bill of sale to the purchaser.

(8) In addition to any other powers granted by law, the board of fire commissioners may, at their discretion, grant to or exchange with the federal government, the state of Idaho, any political subdivision, or taxing district of the state of Idaho, with or without compensation, any real or personal property or any interest in such property owned by the fire district or acquired by tax deed, after adoption of a resolution that the grant or exchange of property is in the public interest. Such resolution may be made at any regularly or specially scheduled meeting of the board. Notice of such grant or exchange shall be made in the same manner as set forth in subsections (4) and (5) of this section. The fire protection district's execution and delivery of the deed conveying an interest in the property shall operate to discharge and cancel all levies, liens and taxes made or created for the benefit of the fire protection district and to cancel all titles or claims of title including claims of redemption to such real property asserted or existing at the time of such conveyance.

[(31-1420) 31-1417A, added 1965, ch. 52, sec. 1, p. 84; am. 2000, ch. 337, sec. 1, p. 1130; am. and redesig. 2006, ch. 318, sec. 17, p. 1002; am. 2015, ch. 272, sec. 1, p. 1127; am. 2018, ch. 188, sec. 1, p. 413.]

31-1421. COMPENSATION AND BENEFITS -- EXPENSES -- LIABILITY. (1) Fire protection district commissioners may receive reasonable compensation for their services as commissioners. The fire protection board shall fix commissioner benefits and compensation for the fiscal year. Compensation for performing district business shall not exceed one hundred dollars (\$100) per day. If a city, county, state or federal declaration of emergency or disaster exists within the boundaries of the fire protection district, the board may set special compensation for commissioners by a resolution that shall be applied to commissioner compensation only upon a majority vote of the board and shall continue only for as long as the city, county, state or federal declaration of emergency or disaster remains in effect within the boundaries of the fire protection district. District business shall include time spent preparing for and attending regular and special board meetings and meetings of committees established by the board. Additional compensation, if approved by a majority of the fire protection board, may be calculated for commissioners who attend county or state agency meetings, educational classes, seminars and other miscellaneous district business. Commissioners may also participate in the district's employee benefit package in the same manner as employees or volunteers. Any proposed commissioner benefits and annual compensation shall be published as a separate line item in the annual budget of the fire protection district.

(2) Actual expenses of commissioners for travel, and other district expenses approved by the board, shall be paid to the commissioners in addition to their annual compensation and benefits. The payment for expenses shall be paid from the funds of the fire protection district on either a per diem basis or upon the presentation of itemized receipts to the treasurer.

(3) The board shall fix the annual compensation and benefits to be paid to the other officers, agents and employees of the fire district, which shall be paid out of the treasury of the fire district.

(4) The district shall be liable and responsible for the actions and omissions of the commissioners, officers, agents and employees of the district, when the commissioners, officers, agents and employees are performing their duties within the course and scope of their employment with the district and on behalf of the district.

[31-1421, added 2006, ch. 318, sec. 19, p. 1004; am. 2018, ch. 18, sec. 1, p. 30.]

31-1422. BUDGET AND HEARING -- NOTICE OF HEARING -- PUBLIC INSPECTION. (1) The fire protection district board shall adopt a budget and shall cause a public hearing to be held upon such budget, prior to certifying a tax levy to the board of county commissioners of each county within the district, or having a portion of its territory within the district.

(2) Notice of the budget hearing meeting shall be posted at least ten (10) full days prior to the date of said meeting in at least one (1) conspicuous place in each fire protection district to be determined by the board; a copy of such notice shall also be published in a daily or weekly newspaper published within such district, in one (1) issue thereof, during such ten (10) day period. The place, hour and day of such hearing shall be specified in said notice, as well as the place where such budget may be examined prior to such hearing. A full and complete copy of such proposed budget shall be published with and as a part of the publication of such notice of hearing.

(3) Such budget shall be available for public inspection from and after the date of the posting of notices of hearing as in this section provided, at such place and during such business hours as the board may direct.

(4) A quorum of the board shall attend such hearing and explain the proposed budget and hear any and all objections thereto.

(5) The fiscal year of a fire protection district shall commence either on the first day of October of each calendar year, or on the first day of January of each calendar year, as established by resolution of the fire protection district board of commissioners.

[(31-1422) 31-1419A, added 1982, ch. 362, sec. 1, p. 913; am. 2005, ch. 26, sec. 1, p. 132; am. and redesig. 2006, ch. 318, sec. 20, p. 1004.]

31-1423. LEVY -- RECOMMENDED LEVY -- ELECTION. (1) Each year, immediately prior to the annual county levy of taxes, the board of commissioners of each fire protection district, organized and existing under this chapter, may levy a tax upon all the taxable property within the boundaries of such district sufficient to defray the cost of equipping and maintaining the district of twenty-four hundredths percent (.24%) of market value for assessment purposes, to be used for the purposes of this chapter and for no other purpose. The levy shall be made by resolution entered upon the minutes of the board of commissioners of the fire protection district, and it shall be the duty of the secretary of the district, immediately after entry of the resolu-

tion in the minutes, to transmit to the county auditor and the county assessor certified copies of the resolution providing for such levy. Said taxes shall be collected as provided by section [63-812](#), Idaho Code.

(2) (a) If two (2) or more fire protection districts consolidate into one (1) district, the provisions of section [63-802](#), Idaho Code, shall apply to the consolidated district's budget request as if the former district which, in the year of the consolidation, has the higher levy subject to the limitations of section [63-802](#), Idaho Code, had annexed the other district or districts. In addition, the consolidated district shall receive the benefit of foregone increases accumulated by the former districts under section [63-802](#)(1) (a), Idaho Code.

(b) Provided however, that if the higher levy rate provided for in subsection (2) (a) of this section exceeds the lowest levy rate of any of the districts to be consolidated by more than three percent (3%), the commissioners of the districts consolidating shall recommend, by a majority of the commissioners of each district involved, at a public hearing where a quorum of each district board is present, a levy rate that falls between the highest levy rate and the lowest levy rate. In determining such recommended levy rate, the commissioners shall recommend a levy rate that shall be sufficient to defray the cost of equipping and maintaining the new consolidated district. If such recommended levy rate exceeds by more than three percent (3%) the lowest current district levy rate of any of the districts to be consolidated, an election shall be held in a manner consistent with the provisions of section [31-1414](#), Idaho Code. In such election, the electors residing in the fire protection districts seeking to consolidate shall vote to approve or disapprove the recommended levy rate and the proposed consolidation of districts. The question put to the electors shall be the same or similar to the question provided for in section [31-1414](#), Idaho Code, except that the question shall include, in addition to the language described in section [31-1414](#), Idaho Code, a reference to the recommended levy rate provided for in this section and a reference to the percentage change of such recommended levy rate from the levy rate in existence in each district in the immediately preceding year.

[(31-1423) 31-1420, added 1943, ch. 161, sec. 20, p. 324; am. 1947, ch. 219, sec. 1, p. 525; am. 1965, ch. 119, sec. 1, p. 237; am. 1984, ch. 202, sec. 4, p. 496; am. 1988, ch. 316, sec. 1, p. 974; am. 1996, ch. 208, sec. 4, p. 661; am. 1996, ch. 322, sec. 10, p. 1039; am. 1997, ch. 117, sec. 1, p. 299; am. 1999, ch. 288, sec. 1, p. 714; am. 2002, ch. 172, sec. 1, p. 506; am. 2005, ch. 178, sec. 2, p. 551; am. and redesig. 2006, ch. 318, sec. 21, p. 1005; am. 2011, ch. 19, sec. 1, p. 57; am. 2013, ch. 185, sec. 2, p. 445.]

31-1424. DUTIES OF COUNTY COMMISSIONERS. The board of county commissioners, at the time of making the annual county levies, shall make a levy upon all the taxable property not exempt from taxation within each district within the county in the same amount as the levy made by the board of commissioners of each fire protection district, and shall certify such levy or levies to the county auditor, and said auditor shall extend such levy on the rolls of the county, as other county taxes are extended; such special taxes so levied, as aforesaid, shall constitute a lien upon the property so assessed and shall be due and payable at the same time and in all respects are to be collected in the same manner as the state and county taxes, except that

the tax collector must keep a separate list thereof and must list said tax in his receipt to the taxpayers and must pay to the county treasurer as he pays other taxes, specify to the treasurer what taxes they are and take a separate receipt therefor, and keep separate accounts thereof.

[(31-1424) 31-1421, added 1943, ch. 161, sec. 21, p. 324; am. 1947, ch. 219, sec. 2, p. 525; am. 1984, ch. 202, sec. 5, p. 497; am. and re-desig. 2006, ch. 318, sec. 22, p. 1005.]

31-1425. EXEMPTIONS. (1) All public utilities, as defined in section [61-129](#), Idaho Code, shall be exempt from taxation under the provisions of this chapter and shall not be entitled to the privileges or protection hereby provided without their consent in writing filed with the clerk of the board of county commissioners. Provided however, the board of fire protection commissioners, may enter into an agreement with a public utility for the purpose of affording the privileges or protection provided by the fire protection district to all, or such portion, of the property of the public utility as may be agreed upon between the parties and upon such terms and conditions as may be mutually agreed upon between the parties to the agreement.

(2) The board of county commissioners, upon application and recommendation of the board of fire protection commissioners, may, by an ordinance enacted by not later than the second Monday of July, exempt all or a portion of the unimproved real property within the district from taxation, and may exempt all or a portion of the taxable personal property within the district from taxation. Any ordinance of the board of county commissioners granting an exemption from taxation under the provisions of this section must provide that each category of property is treated uniformly. Notice of intent to adopt an ordinance which exempts unimproved real property shall be provided to property owners of record in substantially the same manner as required in section [67-6511](#)(2)(b), Idaho Code, as if the ordinance were making a zoning district boundary change.

[(31-1425) 31-1422, added 1943, ch. 161, sec. 22, p. 324; am. 1985, ch. 153, sec. 1, p. 410; am. 1996, ch. 105, sec. 1, p. 407; am. and re-desig. 2006, ch. 318, sec. 23, p. 1006; am. 2013, ch. 216, sec. 4, p. 510.]

31-1426. HANDLING OF DISTRICT FUNDS. (1) The tax receipts collected by the county as provided for in section [31-1424](#), Idaho Code, and other funds shall immediately be paid over by the county treasurer to the treasurer of the fire protection district, who shall deposit the same in a bank and be handled in the manner prescribed by the state depository law and all other funds received, by or on behalf of the district, shall be deposited by the treasurer to the credit of the district fund and shall be drawn only upon voucher and by check bearing the signature of the treasurer and at least one (1) commissioner, or in the event that the treasurer is unavailable, checks may be signed by two (2) commissioners. Provided however, upon written resolution of the board, checks may be signed by designated representatives who have been bonded in amounts deemed appropriate by the board.

(2) It is hereby made the duty of the treasurer of the fire protection district to keep account of the district's funds; to place to the credit of the district all moneys received by him from the collector of taxes or from any other officer charged with the collection of taxes as the proceeds of

taxes levied by the fire protection board, or from any other sources, and of all other moneys belonging to the district and to pay over all moneys belonging to the district on legally drawn warrants or orders of the district officers entitled to draw the same.

(3) No checks or warrants shall be signed until it is determined that the payment has been legally authorized, that the money has been duly appropriated by the board, and that such appropriation has not been exhausted. No checks or warrants shall be drawn in excess of the moneys actually in the district treasury. Provided however, warrants may be issued in anticipation of a levy except as otherwise provided in this chapter. The district shall pay warrants presented for payment provided there is money in the treasury for that purpose.

(4) All warrants for the payment of an indebtedness of a fire protection district which are unpaid due to lack of funds shall bear interest at a rate to be fixed by the fire protection board from the date of the registering of such unpaid warrants with the treasurer. Provided however, that the dollar amount of the warrants shall not exceed the revenue provided for the year in which the indebtedness was incurred.

[(31-1426) 31-1423, added 1943, ch. 161, sec. 23, p. 324; am. 1996, ch. 360, sec. 6, p. 1215; am. and redesisg. 2006, ch. 318, sec. 24, p. 1006.]

31-1427. INDEBTEDNESS PROHIBITED -- EXCEPTIONS. The board of commissioners of a fire protection district organized pursuant to the provisions of this chapter shall have no power to incur any debt or liability, except to the extent for the purposes and in the manner hereinafter provided:

(1) In the first year after organization, the board of a district may, for the purpose of organization, to finance general preliminary expenses of the district or for any other purpose of the fire protection district law, and before making a tax levy, incur an indebtedness not exceeding in the aggregate a sum equal to one cent (\$.01) on each one hundred dollars (\$100) of market value for assessment purposes of all real and personal property within the district.

(2) Whenever the board of commissioners of a fire protection district shall determine that the interest of said district and the public interest or necessity require incurring an indebtedness exceeding the income and revenue provided for the year for the purposes of (a) acquiring, purchasing, constructing, improving and equipping lands, building sites and buildings together with the necessary appurtenant facilities and equipment and (b) acquiring and purchasing suitable equipment and apparatus necessary to provide fire protection, the board shall have the power and authority as hereinafter provided to issue general obligation coupon bonds not to exceed in the aggregate at any time two percent (2%) of market value for assessment purposes of the real and personal property in said district.

Whenever the board of a district shall deem it advisable to issue general obligation coupon bonds, the board shall provide for the issuance of such bonds by ordinance which shall specify and set forth all the purposes, objects and things required by section [57-203](#), Idaho Code, and make provision for the collection of an annual tax sufficient to (a) constitute a sinking fund for the payment of the principal thereof within thirty (30) years from the time of contracting said bonded indebtedness and (b) to pay the interest on such proposed bonds as it falls due.

The aforesaid ordinance shall also provide for holding an election with the notice in compliance with section [34-1406](#), Idaho Code. The election shall be conducted in the manner and form, the returns canvassed, and the qualifications of electors of the district voting or offering to vote shall be determined, as provided by the pertinent and applicable provisions of [title 34](#), Idaho Code. The voting at such election must be by ballot and the ballot used shall be substantially as follows: "In favor of issuing bonds to the amount of..... dollars for the purpose stated in Ordinance No....." and "Against issuing bonds to the amount of..... dollars for the purpose stated in Ordinance No....." If at such election two-thirds (2/3) of the qualified electors voting at such election, assent to the issuing of such bonds and the incurring of the indebtedness thereby created for the purposes, objects, and things provided in said Ordinance No....., such bonds shall be issued in the manner provided by [chapter 2, title 57](#), Idaho Code, the municipal bond law of the state of Idaho.

Bonds issued pursuant to the provisions of this section and the income therefrom shall be exempt from taxation except transfer and estate taxes.

[(31-1427) 31-1424, added 1993, ch. 362, sec. 3, p. 1324; am. and re-desig. 2006, ch. 318, sec. 25, p. 1007; am. 2018, ch. 19, sec. 1, p. 31.]

31-1428. CARRY OVER -- FUND BALANCE. The board of commissioners of a fire protection district may accumulate fund balances at the end of a fiscal year and carry over those fund balances into the ensuing fiscal year budget for equipping and maintaining the district. A "fund balance" is the excess of the assets of a fund over its liabilities and reserves.

[(31-1428) 31-1424A, added 1993, ch. 329, sec. 1, p. 1228; am. and re-desig. 2006, ch. 318, sec. 26, p. 1008.]

31-1429. INCLUSION, ANNEXATION OR WITHDRAWAL OF AREA IN CITIES. Except as otherwise provided in section [50-224](#), Idaho Code, any area embraced within the limits of any city may, with the consent of the governing boards of such city and the respective fire protection district, expressed by ordinance or resolution, be included within the limits of a fire protection district, when formed, or be subsequently annexed thereto. Any area in any city embraced within the limits of a fire protection district, shall, upon the consent of the governing boards of such city and fire protection district, expressed by ordinance or resolution, be withdrawn from such fire district.

[31-1429, added 1943, ch. 161, sec. 29, p. 324; am. 1949, ch. 82, sec. 1, p. 144; am. 1984, ch. 202, sec. 6, p. 497; am. 1996, ch. 360, sec. 8, p. 1215; am. 2006, ch. 318, sec. 28, p. 1008.]

31-1430. COOPERATION AND RECIPROCATING USE OF FIREFIGHTING FORCES AND APPARATUS OF DISTRICTS AND CITIES. (1) Fire protection districts shall have all of the powers given to political subdivisions of the state of Idaho as set forth in section [67-2339](#), Idaho Code, and sections [67-2326](#) through [67-2333](#), Idaho Code, inclusive, to enter into intra-agency and mutual aid agreements with other political subdivisions, including but not limited to counties, ambulance service districts, and municipalities in Idaho and in other states for the purposes of protecting property against loss by fire, protecting life, and for all other purposes of this chapter.

(2) Any fire protection district or city fire department extinguishing a fire or responding to a call for emergency assistance to persons or property not situated within the taxing authority of the fire district or city fire department is authorized to charge a reasonable fee for the services provided and shall have a lien upon property serviced, which lien shall be filed of record against the property in the name of the district or city in the time and manner provided by section [45-507](#), Idaho Code, for liens of original contractors. Fire districts and cities are also authorized to charge reasonable fees for services provided to residents located within the fire district or city in accordance with the requirements and procedures contained in sections [63-1311](#) and [63-1311A](#), Idaho Code, and shall have a lien upon the property serviced as provided in this section.

[31-1430, added 2006, ch. 318, sec. 29, p. 1008; am. 2020, ch. 183, sec. 1, p. 574.]

31-1431. CONTRACTS BETWEEN FIRE PROTECTION DISTRICTS AND INDIVIDUAL PROPERTY OWNERS OUTSIDE OF DISTRICT. Fire protection districts subject to the conditions hereinafter set forth may, pursuant to the discretion of the fire protection board, contract with individual property owners whose property is situated outside of the external boundaries of the fire protection district within the state of Idaho or within any neighboring state to provide for the same measure of fire protection to such contracting property owner as is provided to property owners within the boundaries of such contracting fire protection districts. All such contracts shall be for a term of one (1) year and shall commence at 12:01 a.m. on January 1 of such year and expire at 12 midnight on December 31 of such year. Contracts shall provide for a monetary consideration to be paid in advance by such property owner and the monetary consideration shall be based upon the cost of providing such service to such property owner, including, but not limited to, covering the district's administrative and contract preparation costs, including legal fees for preparation and review of the contracts, and shall also take into consideration the distance between such property and the fire station or other facility wherein the firefighting equipment of such fire protection district is kept. Monetary consideration shall in no event be less than the amount that would have been paid in taxes that would have been levied and assessed under the provisions of this chapter, if such property had been included within the boundaries of said fire protection district. The power herein granted is subject to the limitation that no such contract may be entered into with any property owner whose house and outbuildings are situate further distant from the firehouse or other facility wherein such district's fire protection equipment is kept than the point on the external boundary of such district that is furthest distant from the firehouse or other facility wherein such district's fire protection equipment is kept. Provided further, however, that all of the contiguous lands of any contracting property owner must be included in said contract unless a portion of such property owner's lands are further distant from the firehouse where such district's firefighting equipment is kept than the point on the external boundary of such fire protection district that is furthest distant from the firehouse, in which case such portion of said lands must be excluded. For the purpose of determining value of eligible property situate outside the state of Idaho, the board of commissioners of such fire protection district shall determine as nearly as possible what the assessed value of such lands

outside the state of Idaho would be if the same were situate within the state of Idaho.

[(31-1431) 31-1430B, as added by 1973, ch. 54, sec. 1, p. 88; am. and redesisg. 2006, ch. 318, sec. 31, p. 1009.]

31-1432. CONSTRUCTION OF CHAPTER. The provisions of this chapter shall be liberally construed to effect the purposes thereof.

[(31-1432) 31-1431, added 1943, ch. 161, sec. 31, p. 324; am. and redesisg. 2006, ch. 318, sec. 32, p. 1010.]

31-1433. CONTINUATION OF EXISTING DISTRICTS -- VALIDATING ACTS OF OFFICERS. Nothing in this chapter shall be construed as impairing the legality or organization of any fire protection district heretofore organized pursuant to law, nor the legality of any act of such district done in accordance with the prior law, nor shall it be deemed to affect the legality of the election of any officer of any such existing fire protection district, and all directors and officers duly elected, qualified and holding office at the time of the taking effect of this chapter shall continue to serve in such office until the expiration of their present terms; provided, however, that such fire protection districts as have existed heretofore shall comply with the provisions of this chapter as soon as they can conveniently do so and thereafter be governed by the provisions of this chapter. Nor shall anything in this chapter be deemed in any way to affect the existing indebtedness of any fire protection district created under and by virtue of the provisions of [chapter 30, title 30](#), Idaho Code. All such existing fire protection districts, and the lawful acts of their officers and agents, are hereby declared prima facie lawful as de facto fire protection districts; provided, however, that such districts shall comply with the provisions of this chapter as soon as they can conveniently do so and thereafter be governed by the provisions of this chapter.

[(31-1433) 31-1434, added 1943, ch. 161, sec. 34, p. 324; am. 1980, ch. 197, sec. 26, p. 452; am. and redesisg. 2006, ch. 318, sec. 34, p. 1010; am. 2017, ch. 58, sec. 13, p. 109.]

31-1434. ANY DISSOLUTION. Dissolution of any fire protection district organized under this chapter may be initiated by a petition signed by at least twenty-five percent (25%) of the holders of title, or evidence of title, to the real property within the fire protection district, requesting dissolution of such fire protection district, in the following manner:

The petition shall first be presented to the board of county commissioners of each county in which the fire protection district is situated, signed by the number of holders of title or evidence of title above provided, which petition shall clearly designate the boundaries of the fire protection district and shall state the name of the district and shall be accompanied by a map thereof. The petition, together with all maps and other papers filed therewith, shall, at proper hours, be open to public inspection in the office of the clerk of the board of county commissioners between the date of their said filing and the date of the election on the question of districts as hereafter provided. The petition may be in one (1) or in several papers. When such petition is presented to the board of county commissioners, and filed in the office of the clerk of the board, the said board shall set a time for

hearing of such petition, which time shall not be less than four (4) nor more than six (6) weeks from the date of the presenting and filing of said petition. A notice of the time of such hearing shall be published by said board, once a week for three (3) successive weeks previous to the time set for such hearing, in a newspaper published within the county in which said district is situated. Said notice shall give the boundaries of the fire protection district and shall state that a petition has been filed to dissolve the same, and that on the date fixed for the hearing, any taxpayer within the district, may appear at the hearing and testify and/or present exhibits upon any issue pertaining to the proposed dissolution of the fire district, or may object to or support the proposed dissolution.

After hearing and considering any and all testimony and other evidence either made in favor of or in opposition to the dissolution of the fire district, if the board of county commissioners makes a sufficient factual finding that the majority of the residents of the fire district will receive no benefit by continuing the existence of the fire district, the county commissioners shall make an order granting the petition, with or without modification. Provided however, the board of county commissioners, after hearing and considering all testimony and other evidence either in favor of or in opposition to the dissolution of the fire district, cannot make a sufficient factual finding that the majority of the residents of the fire district will receive no benefit by continuing the existence of the fire district, the county commissioners shall make an order denying the petition. After the county commissioners have entered their order approving or denying such petition, the clerk of the board of county commissioners shall cause to be published, a notice of election to be held in such proposed fire protection district, for the purpose of determining whether or not the same shall be dissolved. Such notice shall plainly and clearly designate the boundaries of the fire protection district, its name, and further, that the election is to be held to decide the question of whether the fire protection district shall be maintained or dissolved. Such notice shall be published once in each week for three (3) successive publications prior to such election, in a newspaper published within the county aforesaid.

Such notice shall require the electors to cast ballots which shall contain the words "fire protection district dissolved yes" or: "fire protection district dissolved no" or words equivalent thereto. No person shall be entitled to vote at any election held under the provisions of this chapter, unless he shall possess all the qualifications required of electors under the general laws of the state and be a resident of the district.

The election qualifications of electors and canvass of the ballots shall be made in the same manner as provided for in sections [31-1406](#) and [31-1407](#), Idaho Code.

If a majority of the electors voting at such election shall vote to dissolve the fire protection district, the board of county commissioners shall, after certifying the results of such election, enter an order upon the minutes of its official proceedings dissolving said fire protection district, and such district shall thereupon be dissolved.

Provided, however, that whenever a petition requesting dissolution of a fire protection district is signed by the holders of title, or evidence of title, to all of the real property included within the fire protection district and is presented to the board of county commissioners of the county in which the fire protection district is situated, accompanied by a map clearly designating the boundaries of the district, the board of county commission-

ers shall set a time for hearing of such petition, which time shall not be less than four (4) nor more than six (6) weeks from the date of the presenting and filing of said petition. A notice of the time and place of such hearing shall be published by said board once a week for three (3) successive weeks previous to such hearing, in a newspaper published within the county in which the fire protection district is situated. Said notice shall give the boundaries of the fire protection district and shall state that a petition has been filed to dissolve the same, and that on the date fixed for the hearing, any resident, taxpayer, or creditor of such fire protection district may appear and offer any objection to the dissolving of the fire protection district. If at such hearing, no protests are made to the granting of the petition, the board of county commissioners shall enter an order upon the minutes of its official proceedings dissolving such fire protection district, and such district shall thereupon be dissolved. If, however, any protests from residents, taxpayers, or creditors of the district are entered at such hearing, the board of county commissioners shall, within thirty (30) days of said hearing, determine whether or not such fire protection district shall be dissolved and shall cause an order to that effect to be entered upon the minutes of its official proceedings. If the board determines that the fire protection district shall be dissolved, such dissolution shall be effective as of the date of the entry of such order upon the minutes.

The property of such district shall remain the property of the county in which such district is located and any money remaining in the fund of such district shall be expended in the maintenance and repair of the highways of such district whether such highways at the time of the dissolution, are in the incorporated territory or in unincorporated territory.

If the district is situated in two (2) or more counties, each board of county commissioners shall coordinate the hearing date and the publications of notice so that only one (1) hearing need be held. Unless otherwise agreed to by each board of county commissioners involved, the hearing shall be held at the administrative offices of the district, and the boards of county commissioners are hereby specifically authorized to act in a joint manner for such purposes. If an election is called, the boards of county commissioners shall provide that the election be held on the same day in each county, and the boards of county commissioners shall coordinate the canvass of the votes cast and make one (1) joint announcement. If a majority of votes in any county are against the dissolution of the district, such rejection shall void the dissolution of the district in all counties.

[(31-1434) 31-1435, added 1943, ch. 161, sec. 35, p. 324; am. 1945, ch. 115, sec. 1, p. 177; am. 1949, ch. 154, sec. 1, p. 330; am. 1974, ch. 52, sec. 1, p. 1112; am. 1980, ch. 350, sec. 8, p. 894; am. 1986, ch. 137, sec. 9, p. 371; am. and redesig. 2006, ch. 318, sec. 35, p. 1011.]

31-1435. SEPARABILITY. The several parts and provisions of this chapter are hereby declared independent and severable and the invalidity of any part or feature thereof shall not affect, impair, or invalidate the remainder of said section, or any part thereof.

[(31-1435) 31-1436, added 1943, ch. 161, sec. 36, p. 324; am. and redesig. 2006, ch. 318, sec. 36, p. 1013.]

31-1436. NONLIABILITY OF AGENCY FOR DELAY IN REPORT OF FIRE -- EXCEPTION. No person, corporation, partnership or association which is

authorized by any city fire department, fire protection district or by any volunteer fire company to receive any report of fire or which agrees to receive and transmit the report to the fire department, fire protection district or volunteer fire company, shall be liable in any civil action for damage to property or persons, including death, caused by delay in reporting or failure to report the fire, unless the delay or failure is the result of the gross negligence of the person, corporation, partnership or association.

[(31-1436) 31-1437, added 1955, ch. 188, sec. 1, p. 410; am. 1984, ch. 202, sec. 8, p. 498; am. and redesisg. 2006, ch. 318, sec. 37, p. 1013.]

31-1437. LIABILITY FOR INDEBTEDNESS OF FIRE PROTECTION DISTRICTS AFTER BOUNDARY CHANGES. Territory withdrawn from any fire protection district shall continue to be subject to taxation for the payment of the principal of and interest on any indebtedness, whether evidenced by bonds, notes, or other similar evidences of indebtedness created by election outstanding upon the effective date of withdrawal as fully as though the territory had not been withdrawn. For the purpose of discharging the indebtedness and interest thereon and other obligations, the territory shall be considered a part of the district the same as though not withdrawn. All provisions which could have been used to compel the payment by the withdrawn territory of its portion of the indebtedness and interest thereon had the withdrawal not occurred can be used to compel the payment on the part of the withdrawn territory of the portion for which it is liable. Provided, however, by mutual agreement, the entity annexing or withdrawing territory from the district may acquire the capital assets which represent the proceeds of the indebtedness and pay off or assume the indebtedness to the extent otherwise permitted by law and the terms of the underlying obligation.

[(31-1437) 31-1438, added 1989, ch. 133, sec. 1, p. 299; am. and redesisg. 2006, ch. 318, sec. 38, p. 1013.]