ADA COUNTY RECORDER Christopher D. Rich BOISE IDAHO Pgs=16 VICTORIA BAILEY BOISE CITY

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ADA COUNTY RECORDER Christopher D. Rich BOISE IDAHO Pgs=14 BONNIE

BOISE CITY

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BY THE COUNCIL

Ordinance NO. ORD-46-14

CLEGG , JORDAN, MCLEAN, QUINTANA, AND THOMSON

AN ORDINANCE (CAR14-14/BOISE CITY) ANNEXING CERTAIN LANDS AND TERRITORY SITUATED IN ADA COUNTY, IDAHO, AND ADJACENT AND CONTIGUOUS TO THE CORPORATE LIMITS OF THE CITY OF BOISE CITY; ESTABLISHING AND DETERMINING THE LAND USE CLASSIFICATION OF SAID LANDS; SETTING FORTH A REASONED STATEMENT IN SUPPORT OF SUCH ANNEXATION AND LAND USE CLASSIFICATION; PROVIDING THAT COPIES OF THIS ORDINANCE SHALL BE FILED WITH THE ADA COUNTY AUDITOR, THE ADA COUNTY TREASURER, THE ADA COUNTY ASSESSOR, THE ADA COUNTY RECORDER, AND THE IDAHO STATE TAX COMMISSION; PROVIDING THAT A COPY OF SAID LEGAL DESCRIPTIONS AND MAPS OF SAID ANNEXED LANDS AND TERRITORY BE RECORDED WITH THE ADA COUNTY RECORDER AND FILED WITH THE ADA COUNTY ASSESSOR AND THE IDAHO STATE TAX COMMISSION, AS REQUIRED BYLAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Boise initiated a Category B annexation, in accordance with Idaho Code Section 50-222, for more than 100 parcels that are contiguous and adjacent to Boise City and that can reasonably be annexed for the orderly development of Boise City; and

WHEREAS, the Boise City Planning & Zoning Commission, pursuant to public notice as required by law, held a public hearing on July 14, 2014, and recommended to the Mayor and Council that annexation be approved and said lands be zoned as described in Exhibit A; and

WHEREAS, the Boise City Council, pursuant to public notice as required by law, held a public hearing on September 16, 2014, on the proposed annexation and zoning for the property described in Section One below, all as required by Idaho Code Section 50-222, and did approve said annexation and zoning.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BOISE CITY, IDAHO:

Section 1. That the lands and territory situated in Ada County, Idaho, adjacent and contiguous to the City of Boise City, Idaho, particularly described in Exhibit A, attached hereto and by reference made a part of this ordinance as though fully set forth herein, be, and the same are hereby, annexed to and incorporated in the territorial limits of the City of Boise City, Idaho.

Section 2. That from and after the effective date of this ordinance, all property

Re-Recorded to correct the Legal Description and Map. - Ap Charlton

CITY OF BOISE

included within the boundaries and territory described in Section 1 hereof and annexed as provided by said Section shall be subject to all the statutes pertaining to Boise City and all ordinances, resolutions, police regulations, taxation and other powers of Boise City, and all persons and property within the territory so annexed shall be and are entitled to all benefits and rights as are the persons and property presently within the corporate territorial limits of Boise City.

- **Section 3.** That the City Engineer of Boise City is hereby directed to lodge and file with the City Clerk of Boise City within ten days after the passage and approval hereof, a legal description and map prepared in a draftsmanlike manner which shall plainly and clearly designate the boundaries of the lands and territory annexed, pursuant to the provisions of Section 1 hereof.
- **Section 4.** That pursuant to the findings of the Boise City Council, the land use classification of the lands described in Exhibit A attached hereto and by reference made a part thereof is hereby fixed and established as described in Exhibit A, as provided by the Zoning Ordinance of Boise City, based on the reasoned statement set forth in Exhibit B and the following conclusions:

The land to be annexed meets the applicable requirements for a Category B annexation and does not fall within the exceptions or conditional exceptions contained in Idaho Code 50-222. The annexation would be consistent with the public purposes addressed in the annexation plan prepared by the City and is reasonably necessary for the orderly development of the City. The proposed zoning complies with and conforms to the Comprehensive General Plan and will provide and maintain existing and future capabilities of public utilities. The proposed zoning will maintain and preserve compatibility of surrounding zoning and development. The annexation incorporates the Boise Sewer Planning Area, honors negotiated Area of Impact Agreements and is consistent with the Comprehensive Plan and/or zoning in Ada County prior to annexation.

- **Section 5.** That the zoning maps of Boise, Idaho, as the same are provided in Section 11-04-01.2, Boise City Code, are hereby changed, altered, and amended to include the real property described in Exhibit A with the land use classifications described therein.
- **Section 6.** That the City Clerk of Boise City is hereby directed to file, within ten days after the passage and approval hereof, a certified copy of this Ordinance with the Ada County Auditor, Ada County Treasurer, Ada County Assessor, and the Idaho State Tax Commission, and to file a copy of said legal description and map, as prepared and lodged with the City Clerk by the City Engineer, with the Ada County Assessor, Ada County Recorder and the Idaho State Tax Commission, all as provided by Sections 50-223 and 63-215, Idaho Code.
- **Section 7**. That this Ordinance shall be in full force and effect immediately upon its passage, approval and publication.

CITY OF BOISE

ADOPTED by the Council of Boise City, Idaho, on December 9, 2014.

APPROVED by the Mayor of the Boise City, Idaho, on December 9, 2014.

APPROVED:

David H. Bieter, Mayor

ATTEST:

Lynda Lowry, Ex-Officio City Clerk

ANNEXATION DESCRIPTION FOR N.W. PLANNING AREA REVISED

An area of land located in the West Half of Section 13, Section 14, the Northeast Quarter of Section 23 and the Northwest Quarter of Section 24, Township 4 North, Range 1 East, Boise Meridian, Ada County, Idaho, generally described as follows:

Beginning at the North Quarter corner of said Section 24; thence along the westerly boundary of the Northeast Quarter of Section 24 South 0°26'06" West 2076.53 feet to the **TRUE POINT OF BEGINNING**;

Thence North 0°26'06" East 775.50 feet along the westerly boundary of Gary's Subdivision and the Boise City limits (Ordinance No. 6586);

Thence North 0°26'06" East 450.21 feet along the westerly boundary of Alder Point No.2 Subdivision and the Boise City limits (Ordinance No. 5486);

Thence leaving said City limits North 89°10′55″ West 1283.82 feet to the easterly right of way of North Roe Street;

Thence North 0°17'32" East 196.12 feet along said right of way;

Thence South 88°36'50" East 639.17 feet to the southwest corner of Pocono Place Subdivision:

Thence North 0°36'36" East 330.59 feet along the westerly boundary of said Pocono Place Subdivision and Boise City limits (Ordinance No. 5553);

Thence South 89°03'57" East 5.52 feet along said Pocono Place Subdivision and said City limits;

Thence North 0°38'36" East 332.19 feet along said Pocono Place Subdivision and said City limits;

Thence North 89°01'21" West 648.34 feet along the southerly boundary of Hobbler Place No.5 Subdivision and Caswell and Sloan Subdivision and Boise City limits (Ordinances No. 5613 and 6390) to the easterly right of way of North Roe Street;

Thence North 0°37'55" East 427.09 along said right of way and the Boise City limits (Ordinance No. 6390);

Thence South 89°19'13" East 150.02 along said City limits;

Thence North 0°19'26" East 69.01 feet along said City limits;

Thence South 89°19'15" East 70.01 feet along said City limits;

Thence South 0°28'14" West 56.00 feet along said City limits;

Thence South 89°20'44" East 122.57 feet along said City limits to the northerly boundary of Hobbler Place No.5 Subdivision;

Thence North 0°48'33" East 44.60 along said northerly boundary and Boise City limits (Ordinance No. 5613);

Thence South 89°10'59" East 35.06 along said northerly boundary and said City limits;

Thence North 1°19'47" East 202.95 feet along the Boise City limits (Ordinance No. 5694) to the southerly right of way of West Caswell Street;

Thence North 89°39'01" West 737.47 along said right of way and the Boise City limits (Ordinances No. 5481 and 5563);

Thence North 0°23'34" East 628.83 feet along the westerly boundary of Landover Estates No.6 Subdivision and Boise City limits (Ordinance No. 5563);

Thence South 89°41'24" East 532.33 feet along the Boise City limits (Ordinances No. 5563 and 5481) to the southwest corner of Landover Estates No.5 Subdivision;

Thence along the westerly boundary of said Landover Estates No.5 North 0°43'56" East 610.25 feet along the Boise City limits (Ordinance No. 5480) to the southerly right of way of West Sloan Street;

Thence North 76°50'06" West 88.52 feet along said right of way;

Thence North 83°34'53" West 64.58 feet along said right of way;

Thence South 89°40'48" West 57.31 feet along said right of way;

Thence North 0°44'01" East 50.00 feet to the Boise City limits (Ordinance No. 6567);

Thence North 89°31'44" West 648.29 feet along the southerly boundary of Pebble Creek Subdivision and said City limits;

Thence South 0°38'29" West 686.03 feet along the Boise City limits (Ordinance No. CAR13-017);

Thence South 89°32'04" West 323.63 feet along said City limits;

Thence South 0°38'03" West 630.62 feet along the Boise City limits (Ordinance No. CAR13-018) to the northerly right of way of West Caswell Street;

Thence South 89°22'50" East 323.77 feet along said right of way;

Thence leaving said right of way South 0°37'20" West 436.53 feet;

Thence South 3°29'09" West 238.64 feet to the northerly boundary of said Section 24;

Thence North 88°46'11" West 638.11 feet along said northerly boundary to the easterly right of way of North Bogart Lane;

Thence North 0°42'41" East 1628.06 feet along said easterly right of way;

Thence South 89°22'50" East 323.77 feet along the Boise City limits (Ordinance No. CAR13-017);

Thence North 0°35'40" East 995.85 feet along the Boise City limits (Ordinances No. CAR13-017 and 6567) to the northerly boundary of Pebble Creek Subdivision;

Thence along said northerly boundary South 89°37'41" East 431.19 feet along said City limits to the southerly right of way of West Hill Road Parkway;

Thence South 48°40'20" East 153.02 feet along said City limits and said southerly right of way to the beginning of a curve;

Thence along said southerly right of way 460.97 feet along the arc of a curve left, said curve having a radius of 623.75 feet and a chord bearing South 69°50'43" East 450.55 feet;

Thence North 0°30'31" East 254.53 feet along the Boise City limits (Ordinance No. 5480);

Thence South 89°32'12" East 1191.91 feet along said City limits:

Thence North 6°20'37" West 342.84 feet along the Boise City limits (Ordinance No. 6577);

Thence North 16°46'41" East 105.00 feet along said City limits to the southerly right of way of West Hill Road;

Thence North 69°28'55" West 482.34 feet along the southerly right of way of West Hill Road;

Thence North 20°29'24" East 10.14 feet along said right of way;

Thence North 62°06'49" West 202.88 feet along said right of way;

Thence South 18°58'02" West 10.21 feet along said right of way;

Thence North 60°57'25" West 201.81 feet along said right of way to the easterly right of way of North Seaman Gulch Road;

Thence North 65°16'42" West 256.07 feet to the westerly right of way of North Seaman Gulch Road;

Thence North 63°21'23" West 153.29 feet along the southerly right of way of West Hill Road;

Thence leaving said southerly right of way North 0°34'47" East 342.05 feet;

Thence North 89°41'00" West 396.33 feet;

Thence South 0°27'51" West 161.75 feet:

Thence North 68°06'13" West 177.97 feet;

Thence North 0°51'41" East 96.44 feet:

Thence North 89°45'11" West 164.82 feet;

Thence South 0°29'17" West 799.46 feet;

Thence North 89°31'18 West 567.78 feet to the easterly right of way of North Bogart Lane;

Thence South 0°37'15" West 514.09 feet along said easterly right of way;

Thence leaving said right of way North 88°52'38" West 1342.62 feet;

Thence North 0°35'15" East 1728.91 feet to the southerly right of way of West Hill Road;

Thence North 75°27'23" West 1057.00 feet along said right of way;

Thence North 88°53'03" West 268.06 feet along said right of way;

Thence South 89°19'46" West 78.96 feet to the centerline of West Hill Road Parkway and the beginning of a curve;

Thence along said centerline 1144.25 feet along the arc of a curve left, said curve having a radius of 1637.02 feet and a chord bearing North 66°24'40" West 1121.10 feet;

Thence North 86°26'08" West 658.92 feet along said centerline to the beginning of a curve;

Thence along said centerline 415.76 feet along the arc of a curve right, said curve having a radius of 1145.92 feet and a chord bearing North 76°02'30" West 413.48 feet;

Thence North 65°38'52" West 522.64 feet to the centerline intersection of West Hill Road Parkway and North Horseshoe Bend Road, from which the Northwest corner of Section 14 bears South 13°07'19" West 81.52 feet;

Thence South 1°08'20" West 1115.37 feet along the centerline of North Horseshoe Bend Road;

Thence leaving said centerline South 88°33'59" East 27.98 feet;

Thence South 88°34'46" East 911.61 feet;

Thence South 0°34'51" West 282.14 feet;

Thence North 88°51'38" West 911.76 feet;

Thence North 89°19'29" West 29.70 feet to the centerline of North Horseshoe Bend Road;

Thence along said centerline South 0°40'09" West 2154.22 feet to the centerline intersection of North Horseshoe Bend Road and West State Street;

Thence South 64°56'08" East 1936.74 feet along the centerline of West State Street;

Thence South 64°14'04" East 237.88 feet along said centerline;

Thence leaving said centerline North 0°37'33" East 1214.73 feet;

Thence South 89°26'01" East 663.46 feet;

Thence South 0°32'25" West 813.50 feet;

Thence South 88°24'24" East 254.29 feet;

Thence South 2°31'09" West 256.63 feet;

Thence South 88°46'46" East 87.32 feet;

Thence South 0°34'52" West 608.69 feet to the centerline of West State Street;

Thence South 64°14'04" East 378.16 feet along said centerline;

Thence South 61°21'47" East 5071.52 feet along said centerline;

Thence South 59°09'59" East 148.59 feet along said centerline;

Thence leaving said centerline North 0°32'04" East 57.90 feet to the TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM the right of way of North Horseshoe Bend Road and the right of way of West Hill Road Parkway lying adjacent to the above described boundary.

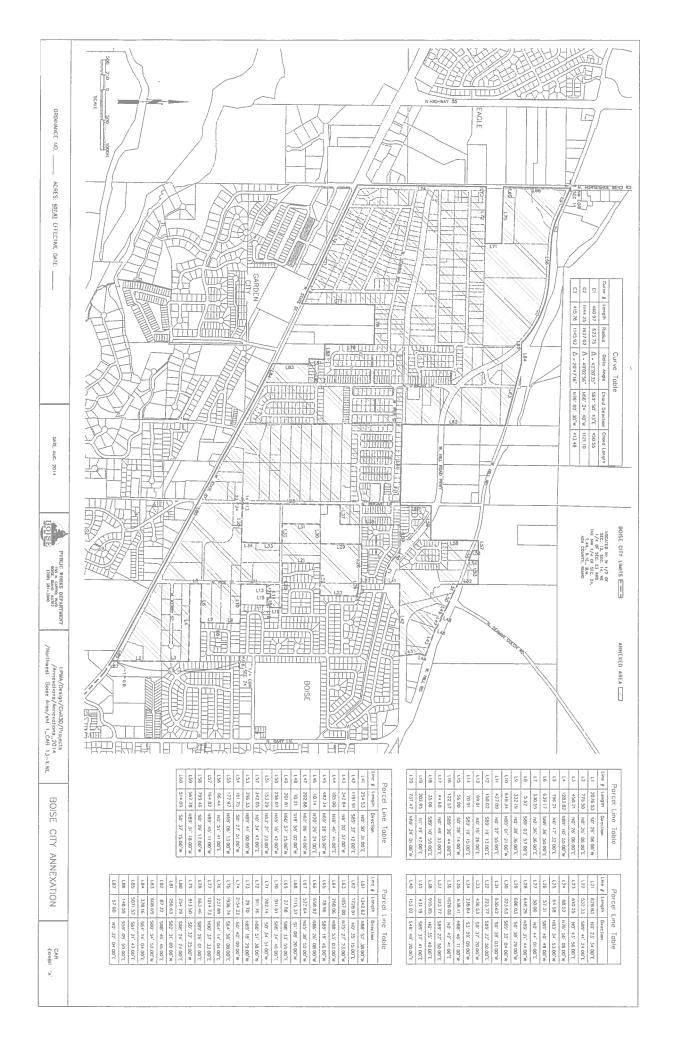


EXHIBIT B (Reasoned Statement and Finding in Support of the Annexation)

The Planning and Zoning Commission, in hearing on July 14, 2014, made the following findings in forwarding a recommendation for approval of the annexation. The findings were subsequently adopted by the City Council in public hearing on September 16, 2014:

A. That the annexation shall incorporate the Boise sewer planning area.

The subject lands have been within the City's sewer planning area for many years. Sewer was extended to the western portions of the annexation area in the early 2000's.

B. Honor negotiated area of impact agreements.

The single reference to unilateral annexations in the Area of Impact Agreement (B.C.C. 11-01-07) is a statement that annexation shall occur within the Area of Impact. The implication is that cities may annex lands within the area of impact when it is necessary or convenient for the orderly growth of the city. This report clearly demonstrates that it is.

C. Attempt to balance costs of services with anticipated revenues.

Operating Impact - On a cash flow basis, the City will not receive property tax revenue from the annexation until the year after annexation. It is assumed however that half of the estimated annual amount of sales tax and other revenue will be received during the first year. Thereafter, the proposed Northwest Annexation Area is estimated to generate annual revenue in excess of annual operating costs.

Of the revenue, 83% will be from property taxes (based on 2012 valuation). The remaining balance will be from sales tax and other sources such as franchise fees, traffic fines, and licenses. A portion of the net operating surplus will offset the estimated cost to currently serve the residents. The remaining surplus will be to support other planned public amenities, both citywide and within the nearby planning areas, such as Hulls Gulch and Boise Hills parks in the larger area and Magnolia Park in the annexation area.

D. Promote other goals of population balance, contiguous development and prevention of costs due to leap frog development.

Part of the intent behind annexing the Area of Impact is to prevent the sort of "leap frog" development that has resulted in the unplanned, haphazard development patterns which are seen in some municipalities. By annexing where feasible and practical the City will help to ensure that future development, as much as possible, occurs contiguous with City limits and thereby facilitates the more efficient and economical delivery of services.

Zoning

Upon annexation the City will assign a zone that is equivalent as closely equivalent as possible to current Ada County zoning and which matches the land use designation of Blueprint Boise. In doing so, the City finds that zoning to be applied will:

A. Comply with and conform to the Comprehensive Plan.

The zoning being applied will match the existing Ada County zoning and the comprehensive plan. Future decisions on requests for zone changes will be based on the Blueprint Boise land use map, as well as the other applicable goals and policies contained in the plan.

B. Provide and maintain sufficient transportation and other public facilities, and not adversely impact the delivery of services by any political subdivision providing services.

Transportation services and other public facilities can best be planned for and provided under the auspices of one jurisdiction. Only Boise City is involved in operating a transit system which might feasibly service the area someday.

C. Maintain and preserve compatibility of surrounding zoning and development.

This finding is satisfied since the City is assigning zoning which is comparable to the zoning that exists now under County jurisdiction and which matches the land use designation of Blueprint Boise. Future developments that involve requests for zone changes will also be evaluated against this standard. The following demonstrates the comparable City zoning that will be applied if the annexation is approved.

Existing Ada County Zoning	Proposed City Zoning
RUT	R-1A
R1	R-1A
R4	R-1C
R6	R-1C
R8	R-1C
R8M	R-1C
R12	R-2D
R20	R-3D
LO	L-OD
C1	C-1D
C2	C-2D

Required Findings from Idaho Code Section 50-222

The annexation proceedings including the annexation plan, the public hearings and land use classification assignments all support the following statements from Idaho code, which were also set forth in the minutes of the City Council hearing:

- (A) The land to be annexed meets the applicable requirements of this section and does not fall within the exceptions or conditional exceptions contained in this section.
- (B) The annexation would be consistent with the public purposes addressed in the annexation plan prepared by the city; and,
- (C) The annexation is reasonably necessary for the orderly development of the city.
- A. The land to be annexed meets the applicable requirements of this section and does not fall within the exceptions or conditional exceptions contained in this section.
- 1. Category B. Annexations. For the lands which are contiguous with city limits and which number over 100 parcels, the City completed the following steps:

- a. On June 25, 2014, a notice of annexation hearing and a map were posted in the subject
- b. Notice was published in the Idaho Statesman to satisfy the zoning hearing requirement. The dates were June 14, 21 and 28, 2014.
- c. A notice was sent directly to each affected property owner. The notice was sent on June 3, 2014, in advance of the first public hearing and contained:
 - 1. An invitation to attend an informal question and answer session held on June 11.
 - 2. A map of the annexation area in which the owner's property lay with the annexation areas highlighted.
 - 3. A summary of the annexation plan.
 - 4. An invitation to attend the public hearing before the Planning and Zoning Commission on July 14.
 - 5. Instructions on how and by when to submit written information.
 - 6. Instructions on how and where to obtain a copy of the annexation plan, free of charge.
- 2. Prior to beginning annexation proceedings, the City determined that the subject lands contain more than one hundred separate private ownerships and platted lots of record and that owners of more than fifty percent of the area of the private lands expressed consent to annexation. This consent is manifest primarily in the connection of the properties to the City's wastewater collection system. Of the 427 privately-owned acres being contemplated for annexation, 228 acres, or 53.4% have owners who have given expressed or implied consent to the annexation. The state code requires only "more than fifty percent."
- 3. Properties which are more than five acres in size and for which there is no consent to be annexed are not being annexed.
- 4. The City has prepared an annexation plan, appropriate to the scale of the annexation, which contains the following elements:
 - a. The manner of providing tax-supported municipal services, if any, to the lands proposed to be annexed;
 - b. The changes in taxation and other costs, using examples, which would result if the subject lands were to be annexed;
 - c. The means of providing fee-supported municipal services, if any, to the lands proposed to be annexed;
 - d. A brief analysis of the potential effects of annexation upon other units of local government which currently provide tax-supported or fee-supported services to the lands proposed to be annexed; and,
 - e. The proposed future land use plan and zoning designation or designations, subject to public hearing, for the lands proposed to be annexed.

B. The annexation would be consistent with the public purposes addressed in the annexation plan prepared by the city.

Public purposes addressed in the annexation plan include:

1. When the interrelationship between the city and the fringe area is close, there is need for unified planning and zoning. By means of annexation, Boise's zoning ordinances can be extended to the

Northwest area, thus helping to assure orderly growth. Coordinated action is much easier to achieve if the area is not under separate Ada County jurisdiction.

- 2. Annexation leads to a unified community and can prevent the fragmentation of local governmental authority among a large number of special districts. Fragmentation may cause conflicts of authority and the absence of cooperation, political irresponsibility, duplication of services, inadequate service levels, lack of effective area-wide planning and programming, financial inequities and other problems.
- 3. Political boundaries will, after annexation, more nearly reflect the true and existing sociological, economic, cultural, and physical boundaries of the city. The Northwest area and the City of Boise are already inextricably bound together.
- 4. Urban growth without central planning and control becomes urban sprawl. If Boise City is to continue to effectively provide urban services, it must be allowed to follow natural growth patterns into those fringe areas where there is urban development. The city must be able to guide development in an orderly manner, and avoid the need to extend costly urban services to distant and scattered "pockets" of development. Annexation can help guarantee to Boise City a measure of responsible control over its future.
- 5. Annexation will allow people and businesses that are part of the city in social, economic and practical senses to be included in a legal sense. And it will enable those who are part of the community to fully participate in community activities through service as elected officials by eligibility to serve as appointed officers on city boards and commissions.

In support of these purposes, the following is a summary of the municipal services to be provided by Boise City upon annexation:

Police

Ada County currently responds to service calls in this area. The City would extend urban level policing services to the proposed annexation area without significant adjustment to current staffing levels or organizational structure. Additional patrol officer positions may be requested to maintain call for service levels consistent with City's current service levels. The officers would also support future development in the proposed annexation area and surrounding city area. Other police services will be coordinated with existing staff.

Fire

Service will continue to be provided to the annexed area as is currently being done via contract with the North Ada County Fire and Rescue District and the Eagle Fire District (west of Abe Ave). While the annexation does not have a significant service impact, additional growth in the annexed area and the North River Planning Area within the City's current limits may require an additional station in the future.

Parks

The City has prepared and adopted a master parks plan that identifies future needs for park sites and which seeks to provide park space for all City residents according to a certain ratio. Annexing these new areas next to City limits will provide additional revenue and assist the City with its goals relative to the provision of park space. Annexation will also allow the City to provide recreational services to the residents without charging non-resident fees. The 53-acre Optimist Youth Sports Complex is in the annexation area. There are no other developed sites. However, the residents of the annexation area are served by the adjacent Veteran's Cemetery, Seaman's Gulch Trailheads, and Alder Point-Pocono Pathway. The City plans to develop a neighborhood park (Magnolia Park) off Bogart Lane which will

serve the annexed area and the surrounding city area. The property for Magnolia Park has been acquired by the City.

Public Works

Sewer – The City is already providing sewer to the majority of parcels in the annexation area and will continue to do so under the same policies and rules after annexation takes place. It should be noted that the City has made significant investments in providing sewer service to this area in the way of plans and studies. These occurred long before sewer was actually brought in to service new and existing subdivisions.

Street Lights – Boise City attempts to provide street lighting on a funds-available basis to all areas within the City according to adopted policies. The City will take over maintenance and operation of existing street lights in the annexation area and will plan for additional street lights as funds become available according to adopted policies. This furthers the City's goal of increasing public safety through street lights.

Drainage – Requiring new development in the annexation area to comply with City drainage standards will ensure better drainage features and facilities than would otherwise be built.

Library Services

All residents are eligible to use the Boise Public Library without individual payment of a non-resident fee because of the mutual participation of Boise Public Library and Ada Community Library in the Open Access Agreement. The annexation will help assure that revenues exist to maintain the quality library services which Boise City intends to provide all of its citizens.

C. The annexation is reasonably necessary for the orderly development of the city.

1. The annexation plan demonstrates that this annexation will contribute to the efficient delivery of services and will thus benefit the entire community. The state legislature declared that it is also the policy of the State of Idaho,

...That cities of the state should be able to annex lands which are reasonably necessary to assure the orderly development of Idaho's cities in order to allow efficient and economically viable provision of tax-supported and fee-supported municipal services, to enable the orderly development of private lands which benefit from the cost-effective availability of municipal services in urbanizing areas and to equitably allocate the costs of public services in management of development on the urban fringe (I.C. 50-222(1)).

- 2. The goal of orderly development is hindered when a City has urbanizing areas receiving municipal services adjacent to its borders that are not annexed. The City is unable to fully implement the goals and policies of its comprehensive plan in such circumstances.
- 3. The proposed annexation will contribute toward the stated goal of equitable allocation of costs by requiring a consistent property tax assessment among residents who have access to all of the municipal services offered by the City.