



June 17, 2025

Canyon County Ambulance District
District Board of Commissioners
6116 Graye Lane
Caldwell, ID 83607

Re: Intent to Withdraw from the Urban Renewal Agency of the City of Nampa, Idaho, also known as Nampa Development Corporation's Revenue Allocation Areas - Nampa City RAA and Mercy Hospital RAA

Dear Commissioners:

The Urban Renewal Agency of the City of Nampa, Idaho, also known as Nampa Development Corporation (NDC) Board convened on Thursday, June 5, 2025, to consider the request of the Board of Commissioners of the Canyon County Ambulance District (District) to withdraw from the Nampa City revenue allocation area and the Mercy Hospital revenue allocation area, pursuant to the process described in House Bill 436 adopted by the legislature and signed by the Governor this past legislative session.

House Bill 436 amended Idaho Code Section 50-2006, providing that

“[a]ny fire protection district or ambulance service district may withdraw from being subject to an urban renewal revenue allocation financing provision under an urban renewal plan established by local governing body ordinance prior to July 1, 2025, if the urban renewal plan establishing the revenue allocation financing provision does not have any outstanding bonds, contractual obligations, or other indebtedness being funded by such revenue allocation financing provision greater than the amount of the revenue allocation proceeds that was attributable to the fire protection district or ambulance service district as of December 31 of the immediate prior tax year.”

Idaho Code Section 50-2006(5)(a) (emphasis added).

The Board reviewed your request including:

- The accounting showing the amount of revenue allocation proceeds that was attributable to the District for each revenue allocation area as of December 31, 2024, as calculated by Canyon County



- District Resolution No. 25-10 dated May 28, 2025, along with its attachments expressing the District's intent to withdraw from the Nampa City revenue allocation area
- District Resolution No. 25-12 dated May 28, 2025, along with its attachments expressing the District's intent to withdraw from the Mercy Hospital revenue allocation area

The Board also reviewed NDC's outstanding bonds, contractual obligations, or other indebtedness for each revenue allocation area.

Nampa City Revenue Allocation Area

Bonds

NDC remains obligated on two separate bond issues which are presently unpaid and remain outstanding:

- Bond 1 SR, 2020A (2.43% interest) – final payment 09/01/2028
- Bond 2 SR, 2020B (2.82% interest) – final payment 09/01/2025

Other Contractual Indebtedness

NDC has entered into two Economic Development Participation and Reimbursement Agreements, which presently have amounts due and owing:

- Agreement with Rhino Holdings Nampa, LLC
 - First Amendment extends timeline to December 31, 2025; can request further extension of the agreement
 - \$1,500,000.00 contractual obligation
 - Currently \$343,854.93 eligible for reimbursement.
 - NDC has paid \$0; full \$1,500,000 obligation
Remains
 - Projected payoff: \$1.1 million paid out at the end of the life of the district with current valuations
- Agreement with Adler AB Midland, LLC
 - Timeline for payments December 31, 2030 (including tax increment received in 2031 for the 2030 tax year)
 - \$13,43,062.00 contractual obligation
 - NDC has paid \$3,464,750.61; \$9,971,311.39



obligation remains

- Projected payoff: Tax Year 2030

Mercy Hospital Revenue Allocation Area

Other Contractual Indebtedness

NDC has entered into an Economic Development Participation and Reimbursement Agreement, which presently has amounts due and owing:

- Agreement with Mercy Creek Limited Partnership
- Maximum payment is \$240,000.00
 - NDC has paid \$132,951.13; \$107,048.87 obligation remains
 - Projected Payoff: Tax Year 2028

Conclusion

The Board engaged in robust discussions concerning the District's requests for withdrawal and appreciates the financial budget constraints faced by the District. Based on the discussion at the Board meeting and the information on NDC indebtedness presented, the NDC Board ultimately voted to deny the District's request to withdraw from the Nampa City revenue allocation area and voted to deny the District's request to withdraw from the Mercy Hospital revenue allocation due to the existence of outstanding bonds, contractual obligations, and other indebtedness in amounts greater than the amount of revenue generated from the District's levy in each revenue allocation area.

Despite having existing indebtedness, these were difficult decisions for the Board, as public safety and emergency services are critical public services. NDC will continue to collaborate with the District in supporting public safety as permitted by its statutory authorities and the urban renewal plans for each revenue allocation area.

NDC is open to further discussions on the impact of HB 436 and the needs of the District.

Sincerely,

NAMPA DEVELOPMENT CORPORATION

Wendy Rhodes, Chair