

Bond Case Briefs

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Doyle v. Harris Ranch Community Infrastructure District No. 1

Supreme Court of Idaho - June 2025 Term - February 12, 2026 - P.3d - 2026 WL 387407

Residents of community infrastructure district (CID) sought judicial review of district board's resolutions to reimburse developer for construction of roadways, stormwater facilities, and other infrastructure, which resulted in higher tax burden on residents.

The Fourth Judicial District Court denied residents' motion to augment the record and ruled in favor of district. Residents appealed.

In a case of first impression, the Supreme Court, Meyer, J., held that:

- Preservation rule should not have been applied to bar CID residents from augmenting the record and presenting legal arguments that were not presented to district board;
- Residents were barred by CID Act's 60-day statute of limitations from contesting the validity of the CID's formation;
- CID Act's definition of "community infrastructure" did not exclude roadways that fronted multiple single-family residential lots;
- Roadways satisfied the CID Act's definition of "community infrastructure" that could be reimbursed;
- Stormwater facilities subject to highway department's permanent easement qualified as "publicly owned" facilities under CID Act;
- CID was not the alter ego of the city;
- Residents' argument that CID's issuance of a general obligation bond imposing ad valorem taxes violated the Idaho Constitution was time-barred;
- General obligation bond issued by CID did not create unequal taxation in violation of Equal Protection Clause or Idaho Constitution;
- CID resolutions to reimburse developer through issuance of a general obligation bond did not violate the lending of credit prohibitions in the Idaho Constitution; and
- Neither residents nor CID were entitled to award of appellate attorney fees.