

SUPREME COURT OF IDAHO

Doyle v. The Harris Ranch Community Infrastructure District No. 1

Doyle · No. 51175 · Decided February 12, 2026

SUMMARY

The Idaho Supreme Court affirmed the district court’s decision upholding resolutions of the Harris Ranch Community Infrastructure District No. 1 that authorized payments to a developer and a \$5.2 million general obligation bond. The appeal addressed the interpretation and application of Idaho’s Community Infrastructure District Act, including whether various roadway and stormwater improvements qualified as community infrastructure, whether challenges were preserved or time-barred, and whether the resolutions violated constitutional provisions concerning taxation, debt, and lending of credit. The court also considered the scope of judicial review and the district court’s refusal to augment the administrative record.

CASE DETAILS

COURT	Supreme Court of Idaho
WRITING FOR THE COURT	Meyer, Justice; Bevan, Chief Justice; Brody, Justice; Moeller, Justice; Zahn, Justice
JURISDICTION	Supreme Court of Idaho
DECIDED	February 12, 2026
DOCKET	51175
DISPOSITION	affirmed
PROCEDURAL POSTURE	Petition for judicial review of Harris Ranch Community Infrastructure District No. 1 board resolutions approving payments for infrastructure projects and authorizing a general obligation bond; the district court affirmed the board’s decisions, and the Idaho Supreme Court affirmed the district court.
STANDARD OF REVIEW	Because the district court acted in an appellate capacity and Idaho Code section 50-3119 does not specify a scope or standard of review, the Idaho Supreme Court independently reviewed the record. Statutory interpretation, application of legislative enactments and court rules, and due-process issues were reviewed freely or de novo.
PRECEDENTIAL VALUE	published

PARTIES

William Doyle, Lawrence Crowley, The Harris Ranch CID Taxpayers' Association v. The Harris Ranch Community Infrastructure District No. 1, T.J. Thompson, Holli Woodings, Elaine Clegg, Harris Family Limited Partnership

TOPICS

municipal law

statutory interpretation

appellate procedure

preservation of error

equal protection

PRACTICE AREAS

municipal law

statutory interpretation

constitutional law

appellate procedure

taxation

QUESTIONS PRESENTED

1. Whether the district court erred by denying Residents' motion to complete or augment the record.
2. Whether the district court erred by applying Idaho's preservation doctrine to arguments not presented to the District Board.
3. Whether Idaho Code section 50-3119 permits collateral challenges to the formation of the District or the 2010 general obligation bond election after the sixty-day limitations period.
4. Whether Idaho Code section 50-3119 permits challenges to later payment approvals for projects previously approved.
5. Whether roadway improvements fronting multiple single-family residential lots are excluded from the definition of community infrastructure.
6. Whether the Community Infrastructure District Act is limited by the Impact Fee Act's distinction between system improvements and project improvements.
7. Whether stormwater facilities on land subject to a publicly owned easement qualify as community infrastructure.
8. Whether the District or District Board is the alter ego of the City of Boise.
9. Whether the 2021 general obligation bond was authorized without the voter approval required by the Idaho Constitution.
10. Whether the 2021 general obligation bond resulted in unequal taxation under the Idaho and United States Constitutions.
11. Whether the challenged resolutions violated the Idaho Constitution's prohibitions against lending public credit, gifts, or loans to private entities.
12. Whether Residents were entitled to attorney fees under the private attorney general doctrine.

HOLDINGS

1. The district court erred by applying the preservation doctrine to Residents' arguments and by refusing to consider related evidence under the circumstances. The CID Act did not provide a contested hearing,

- require the District Board to accept legal argument or evidence, or require written findings and conclusions; therefore, exceptional circumstances justified declining to enforce strict preservation.
2. The district court's preservation and record-augmentation errors were harmless and did not require reversal.
 3. Idaho Code section 50-3119 bars challenges to the formation of the Harris Ranch CID and the 2010 General Obligation Bond Election that were not filed within sixty days of the relevant final decision.
 4. The phrase 'public improvements fronting individual single-family residential lots' excludes improvements that front only one single-family residential lot, not improvements serving or fronting multiple single-family residential lots. The roadway projects therefore qualified as community infrastructure.
 5. The Community Infrastructure District Act is not limited by the Impact Fee Act's requirements or by the distinction between system improvements and project improvements.
 6. Stormwater facilities located on a permanent, exclusive, publicly owned easement qualify as reimbursable community infrastructure even though the developer retains ownership of the underlying servient estate.
 7. The Harris Ranch CID and its District Board are not the alter ego of the City of Boise.
 8. The 2021 General Obligation Bond did not require a new election because the 2010 election authorized up to \$50 million in indebtedness and the 2021 bond was issued within that previously authorized amount.
 9. The 2021 General Obligation Bond and resulting taxes did not violate the Idaho Constitution's uniformity requirement or the federal Equal Protection Clause because the taxes were uniform within the District and Residents failed to show discriminatory intent or unequal taxation by the taxing authority.
 10. The challenged resolutions, including the 2021 General Obligation Bond, did not violate Idaho Constitution article VIII, section 4, or article XII, section 4, because their primary purpose was to finance community infrastructure and any benefit to the developer was incidental.
 11. Residents were not entitled to attorney fees under the private attorney general doctrine because they were not the prevailing party. The District was also denied fees under Idaho Code section 12-117 because Residents presented meritorious issues of first impression.

KEY QUOTATIONS

“Thus, we conclude that the preservation rule should not be applied in this case.” (at 14)

“As a result, to the extent that Residents challenge the formation of the Harris Ranch CID or the 2010 General Obligation Bond Election, we hold those arguments are time-barred.” (at 16)

“Accordingly, we hold that the CID Act is not limited by the requirements of the Impact Fee Act.” (at 22)

“As a result, we hold that neither the District nor the District Board is the alter ego of the City.” (at 26)

“Thus, we hold that the 2021 General Obligation Bond does not violate the Equal Protection Clause of the United States Constitution, or Article VII, section 5 of the Idaho Constitution because it does not result in

unequal taxation by the taxing authority.” (at 29)

“Any benefit to the Developer is purely incidental.” (at 31)

FACTUAL BACKGROUND

Harris Ranch Community Infrastructure District No. 1 was formed in 2010 within Boise, initially encompassing undeveloped property owned by Harris Family Limited Partnership. In 2010, qualified electors authorized up to \$50 million in general-obligation indebtedness, and the District later issued bonds to reimburse the developer for infrastructure. In 2021, the District Board approved reimbursement for roadway, sidewalk, and stormwater improvements and accrued interest, and authorized a \$5.2 million general obligation bond to be repaid through property taxes imposed within the District. Residents challenged the resolutions, arguing that the projects did not qualify as community infrastructure and that the resolutions violated statutory, due-process, equal-taxation, and lending-of-credit requirements.

PROCEDURAL HISTORY

The District Board adopted a Payments Resolution authorizing reimbursement for roadway, sidewalk, stormwater, and accrued-interest projects and a Bond Resolution authorizing a \$5.2 million general obligation bond. Residents petitioned the district court under Idaho Code section 50-3119, seeking review and augmentation of the administrative record. The district court denied record augmentation, applied preservation and statutory-time-bar doctrines to some arguments, rejected the remaining claims, and denied rehearing. The Idaho Supreme Court held that strict preservation should not have been applied under the circumstances, but found the error harmless and affirmed the decision dismissing the petition for review.

DISPOSITION

affirmed

CASES CITED

- Richardson v. Blaine County, 171 Idaho 806, 526 P.3d 976 (2023)
- Steele v. City of Shelley (In re City of Shelley), 151 Idaho 289, 255 P.3d 1175 (2011)
- Idaho Historic Preservation Council, Inc. v. City Council of City of Boise, 134 Idaho 651, 8 P.3d 646 (2000)
- Chambers v. Kootenai County Board of Commissioners, 125 Idaho 115, 867 P.2d 989 (1994)
- S Bar Ranch v. Elmore County, 170 Idaho 282, 510 P.3d 635 (2022)
- Balser v. Kootenai County Board of Commissioners, 110 Idaho 37, 714 P.2d 6 (1986)
- Riverton Citizens Group v. Bingham County Commissioners, 171 Idaho 898, 527 P.3d 501 (2023)
- Carver v. Hornish, 171 Idaho 118, 518 P.3d 1175 (2022)
- Brown v. Caldwell School District No. 132, 127 Idaho 112, 898 P.2d 43 (1995)
- Verska v. Saint Alphonsus Regional Medical Center, 151 Idaho 889, 265 P.3d 502 (2011)
- Breckenridge Property Fund 2016, LLC v. Wally Enterprises, Inc., 170 Idaho 649, 516 P.3d 73 (2022)
- Hayden Lake Fire Protection District v. Alcorn, 141 Idaho 307, 109 P.3d 161 (2005)

- E. Side Highway District v. Kootenai County, 572 P.3d 153 (Idaho 2025)
- Robinson v. Shell Oil Co., 519 U.S. 337 (1997)
- City of Idaho Falls v. H-K Contractors, Inc., 163 Idaho 579, 416 P.3d 951 (2018)
- Gundy v. United States, 588 U.S. 128 (2019)
- Commonwealth v. Biden, 57 F.4th 545 (6th Cir. 2023)
- Sturgeon v. Frost, 587 U.S. 28 (2019)
- Boise Redevelopment Agency v. Yick Kong Corp., 94 Idaho 876, 499 P.2d 575 (1972)
- Urban Renewal Agency of City of Rexburg v. Hart, 148 Idaho 299, 222 P.3d 467 (2009)
- O'Bryant v. City of Idaho Falls, 78 Idaho 313, 303 P.2d 672 (1956)
- Justus v. Board of Equalization of Kootenai County, 101 Idaho 743, 620 P.2d 777 (1980)
- Lehnhausen v. Lake Shore Auto Parts Co., 410 U.S. 356 (1973)
- Utah Power & Light Co. v. Campbell, 108 Idaho 950, 703 P.2d 714 (1985)
- Hansen v. Kootenai County Board of County Commissioners, 93 Idaho 655, 471 P.2d 42 (1970)
- Village of Moyie Springs v. Aurora Manufacturing Co., 82 Idaho 337, 353 P.2d 767 (1960)
- Flynn v. Sun Valley Brewing Co., 175 Idaho 612, 568 P.3d 831 (2025)
- Friends of Farm to Market v. Valley County, 137 Idaho 192, 46 P.3d 9 (2002)
- Hellar v. Cenarrusa, 106 Idaho 571, 682 P.2d 524 (1984)
- City of Ririe v. Gilgen, 170 Idaho 619, 515 P.3d 255 (2022)