



# City of McCall

COMMUNITY DEVELOPMENT

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**Subject:** Administrative Determination – Accessory Structure Building Permits

**From:** John Powell, Building Official

**Date:** December 18, 2023

The intent of this memorandum is to clarify which small accessory structures (200 square feet or less) are exempt from obtaining building permits.

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### Discussion and Determination:

Small structures 200 square feet or less are exempt from a building permit when the structure is accessory to or incidental to a dwelling unit. Uses that are considered part of a dwelling unit or included in the definition of a dwelling will not be considered accessory. Accessory structures 200 sf or less that are used for non-living purposes, such as tool and storage sheds, playhouses, and similar uses are exempt from building permits. These structures must still comply with city code and building code.

**However, accessory structures 200 square feet or less that contain space for living, sleeping, eating, cooking, or sanitation will require a building permit.**

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### Building Code References: FROM 2020 IDAHO RESIDENTIAL CODE (based on 2018 IRC):

R105.2 Work exempt from permit.

#### Building:

1. One-story detached *accessory structures*, provided that the floor area does not exceed 200 square feet.

#### R202 Definitions

ACCESSORY STRUCTURE. A structure that is **accessory to** and **incidental to** that of the *dwelling(s)* and that is located on the same *lot*.

DWELLING. Any building that contains one or two *dwelling units* used, intended, or designed to be built, used, rented, leased, let or hired out to be occupied, or that are occupied for living purposes.

DWELLING UNIT. A single unit providing **complete independent living facilities** for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation.

BUILDING. Any one- or two-family dwelling **or portion thereof**, including *townhouses*, used or intended to be **used for human habitation**, for living, sleeping, cooking or eating purposes, or any combination thereof, or any *accessory structure*.

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Supplementary info from 2012 IRC

R105.2 Work exempt from permit.

Building:

1. One-story detached *accessory structures* used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 200 square feet.