

# MAXIMUM STATUTORY LEVY RATES

This sheet is intended as an aid to **help** find maximum statutory limits of funds for all taxing districts. Where there is no specific decimal amount, refer to code section to insure correct application of law. (Revised: 9/22/2008).

<u>TAXING AUTHORITY</u>	<u>IDAHO CODE</u>	<u>MAX RATE</u>
<u>COUNTY</u>		
Airport .....	21-404	.0004
For building and/or maintenance.		
Ambulance Service .....	31-3901	.0002
Appraisal Program .....	63-314	.0004
Armory Construction .....	46-722	.0002
Must jointly levy w/city. Total levy cannot exceed max levy.		
Bond Redemption.....	63-805, 31-1903	See Code
Building Construction .....	31-1008	.0006
Requires that a special election be held to create this fund and must pass with a 2/3 majority.		
Charities & Indigent.....	31-863	.001
Current Expense .....	63-805	.0026
Or a levy sufficient to raise \$250,000 whichever is greater. If there exists a Justice Fund, the maximum levy rate becomes .002 or a levy sufficient to raise \$250,000 whichever is greater.		
Justice .....	63-805	.002
Or a levy sufficient to raise \$250,000 whichever is greater.		
District Court.....	31-867	.0004

**TAXING AUTHORITY**

**IDAHO CODE**

**MAX RATE**

Fair Operations (County) .....	22-206	.0001	} County
Use this levy for ordinary operation of the County Fair. See code section for details. <b>The combined total of the Maintenance of Exhibits and County Fair Operation levies cannot exceed a levy limit of .0002 (22-206).</b>			
Fair Maintenance of Exhibits .....	31-823	.0002	
This levy is for collecting, preparing, and maintaining an exhibition of the products and industries of the county at any exposition to encourage immigration and increasing trade of products of the State of Idaho. <b>The combined total of the Maintenance of Exhibits levy and County Fair Operation levy cannot exceed a levy limit of .0002 (22-206).</b>			
Fair Building/Sites purchase/maintenance .....	31-822	.0001	
To purchase a site, grounds or parks and to care and maintain same.			
Fish Hatchery .....	36-1702	.00005	
Health Preventive .....	31-862	.0004	
Historical Societies .....	31-864	.00012	
Hospital Operation .....	31-3613	.0006	
Medical bldg & equip .....	31-3503	.0006	
Community College, Tuition .....	33-2110A	.0006	
Museums .....	31-4706	.0003	
Noxious Weeds .....	22-2406	.0006	
Parks & Recreation .....	63-805	.0001	
Pest Fund .....	25-2602	.0002	
Public Health & Welfare Pest Fund .....	39-2812	.001	
County Road and Bridge .....	40-801, 1,a	.002	
Please list the levy rates for these funds under County Road and Bridge on the form L-1.			
Special Tax .....	40-801, 1,b	.00084	
Joint County Bridges .....	40-807	.000024	

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
Seeding Burned Areas.....	38-509	.0002
Solid Waste Disposal .....	31-4404	.0004
Cities that maintain their own system are not subject to County Tax.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Veteran's Memorial Maintenance .....	65-103	.0001
Veteran's Memorial Construction.....	65-104	.00005
Not to exceed 1/3 of cost of construction.		
Warrant Redemption .....	63-806	.002

**TAXING AUTHORITY****IDAHO CODE****MAX RATE****CITIES**

Airport.....	21-404	.0004
For building and/or maintenance.		
Airport (City only) .....	50-321	.0006
Armory Construction .....	46-722	.0002
Bonds (other).....	50-1026	No Limit
Capital Improvement Fund .....	50-236	.0004
Shall never exceed in aggregate .4% of market value for assessment purposes of the city.		
Cemetery Acquisition .....	50-320	.0004
Firemen's Retirement .....	59-1385/17-1432	No Limit
Total combined levy not to exceed M&O max levy rate.		
General Fund.....	50-235	.009
Judgments and Casualties .....	50-1006	No Limit
Library.....	33-2603	.001
Improvement of Streets .....	50-312	No Limit
Local Improvement Guarantee .....	50-1762	.0002
Local Improvement Guarantee Warrant (See code).....	50-1766	.0002
Reserve Fund.....	50-1771	No Limit
Police Retirement .....	50-1512	.0008
Levy may be increased to provide for actuarial soundness of the fund.		
Recreation .....	50-303	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Warrant Redemption .....	50-1004	See Code
Maximum levy determined by percentage amount is of total value.		

**SCHOOL DISTRICTS**

Maintenance and Operation .....	33-802	N/A
Maximum property tax determined by multiplying the higher of the actual or adjusted calendar year end taxable market value by multiplier Boise #1.		
Budget Stabilization Fund.....	33-802	N/A
Maximum amount provided by Dept of Education.		
Plant Facility .....	33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004. Term is 10 years.		
Plant Facility for Safe School Facilities.....	33-804A	N/A
Same as plant facility in 33-804 but term is for 20 years. Certain criteria must be met for this extended term. Otherwise it requires the same guidelines.		
Emergency Fund .....	33-805/63-805	.0006
Supplemental (override).....	33-802	No Limit
Judgment Obligation .....	33-802	No Limit
Bond .....	33-1103	No Limit
(See code for specifics) (if failed must wait 6 months 63-1309)		
Tuition .....	33-1408	No Limit
Cooperative Service Agency (COSA) .....	33-317(2)	.001
(Simple majority voter approval not to exceed 10 years)		
COSA Facilities Maintenance Levy .....	33-317(3)	.001
(2/3 voter approval not to exceed 10 years)		
Migrant Workers .....	33-803	.001
If this levy and the M&O levy exceeds 0.006, an election for this fund must be held; a majority of the voters must approve the fund.		
State Authorized Plant Facilities Levy .....	33-909	Set by Dept of Ed.
Not associated with other Plant Facilities levies.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**OTHER TAXING DISTRICTS**

**AMBULANCE**

General ..... 31-3908 .0004

General if the district was established by 1/1/76 and market value for assessment purposes is less than \$300 million ..... 31-3908 .001

Tort

Insurance Premiums ..... 6-927 No Limit

Claims or Judgment ..... 6-928 No Limit

**AUDITORIUM**

General ..... 67-4913 .0004

Levy is authorized for districts formed after 1/1/87 or districts with a population of **25,000** or less.

Cover Defaults and Deficiencies..... 67-4915 No Limit

Tort

Insurance Premiums ..... 6-927 No Limit

Claims or Judgment ..... 6-928 No Limit

**CEMETERY**

Maintenance and Operation ..... 27-121 .0004

Acquisition of Burial Grounds ..... 27-121 .0006

Proceeds may be accumulated for future acquisitions or repay indebtedness approved by 2/3 voter approval.

Tort

Insurance Premiums ..... 6-927 No Limit

Claims or Judgment ..... 6-928 No Limit

**TAXING AUTHORITY****IDAHO CODE****MAX RATE****COMMUNITY COLLEGE**

Maintenance & Operation.....	33-2111	.00125
Gym and College grounds Maintenance.....	33-2112	.0001
Bond.....	33-2113	No Limit
Not to exceed 1% of market value for assessment purposes.		
Plant Facility .....	33-2113, 33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		
Supplemental.....	33-2111	No Limit
Election must be done as outlined in 33-401-406 as if a school district		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Upper Division.....	33-2107A	.0002
Tuition (out of district).....	33-2110A(3)	.0006

**COMMUNITY INFRASTRUCTURE DISTRICT (levy on real property only)**

Cost of Administration.....	50-3113	.001
Levy on real property only to be used only to reimburse or defray administrative expenses of the district.		
Bond.....	50-3108	No Limit
Outstanding principle shall not exceed 12% of the actual or adjusted market value on all taxable real property as of 12/31 of the previous year.		

**FAIR DISTRICT**

General.....	22-307	.00005
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
<b>FIRE DISTRICT</b>		
Maintenance and Operation .....	31-1423(1)	.0024
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	31-1427(2)	No Limit
Cannot exceed aggregate at any time 2% of market value for assessment purposes of the real and personal property in the district. Requires 2/3 approval.		
Firemen's Retirement .....	59-1385/17-1432	No Limit
<b>FLOOD CONTROL (Levy on Real Property only)</b>		
General .....	42-3115	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
<b>HERD DISTRICT (Levy on Real Property only)</b>		
Maintenance & Operation .....	25-2401	.0002
Capital Improvements .....	25-2402(6)	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

TAXING AUTHORITY	IDAHO CODE	MAX RATE
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**HIGHWAY (total of all must cover entire county 40-602)**

Road/Bridge Maintenance & Construction .....	40-801 1,a	.002
50% of the money from the .002 levy is appropriated to cities.		
Special Tax.....	40-801 1,b	.00084
None of the money from this levy is appropriated to the cities.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Joint Local Highway Jurisdiction Bridges .....	40-807	.000024
Claims Against Dissolved/Consolidated Systems and Districts .....	40-825	No Limit
Used to pay previously existing liabilities left by a dissolved or consolidated system or district. Only the taxpayers within the previous system or district pay.		
Bonds .....	40-1101	See Code
Special District (bond) .....	40-808, 40-1103	No Limit
Election to Increase Levy .....	40-819	20%
Election between the 15 <sup>th</sup> of June and 15 <sup>th</sup> of August. Simple majority to pass.		
Warrant Indebtness .....	40-823	No Limit

**HOSPITAL**

General .....	39-1333	.0004
If a public hearing has been held maximum levy is .0006.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Special Organizational .....	39-1333	.001
May incur indebtedness of up to .003 of market value of real and personal property in district.		
Bond .....	39-1335	See Code
Limitation on coupon bonds is .002 of market value of the real and personal property within the district.		
Reserve Sinking fund.....	39-1334	.0002
General Fund Override.....	39-1334	See Code
Requires election and 2/3 voter approval.		

**LEVEE (Levy only on Real Property) .....**

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
Maintenance & Operation +/-or Constr. ....	42-4416	.0008
Override of M&O Levy .....	42-4416	No Limit
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
<b>LIBRARY</b>		
Maintenance and Operation .....	33-2724	.0006
(Carry over authority 33-2724)		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Organizational Indebtedness .....	33-2724, 2710	.0002
1 <sup>st</sup> year after organization the maximum dollar amount is determined by multiplying the net taxable market value by 0.0006.		
Bond .....	33-2728	No Limit
Bond not to exceed 0.004 of market value less any aggregate outstanding indebtedness.		
Plant Facility .....	33-2729	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		
<b>ABATEMENT DISTRICTS (MOSQUITO)</b>		
General .....	39-2805	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
<b>INTERIM ABATEMENT DISTRICTS</b>		
General .....	39-2812	.001
(Authority to levy pursuant to I.C. §39-2805)		
Not to exceed a 2 year period. For purposes of I.C §63-802 treated as a new district.		
<b>PEST CONTROL</b>		
General .....	25-2604	.0002
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
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**PORT**

General .....	70-1702	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	70-1716, 1721	See Code

**RECREATION**

Maintenance and Operation ..... 31-4318 .0006  
 Recreation districts formed after 7/1/2001 may set a maximum levy rate that is less than the .0006, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.

**Troy Recreation District:**

Maintenance & Operation .....	Set by Ballot	.000498
Organizational Indebtedness .....	31-4314	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	31-4323	No Limit
Reserve Fund.....	31-4327, 31-4328	See Code
Sinking Fund .....	31-4326A	No Limit

**PLANNED UNIT DEVELOPMENT RECREATION**

Maintenance and Operation ..... 31-4318 .01  
 Recreation districts formed after 7/1/2001 may set a maximum levy rate, that is less than the .01, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.

Organizational Indebtedness .....	31-4314	.005
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	31-4323	See Code
Reserve Fund.....	31-4328	.01

**URBAN RENEWAL** ..... Title 50 Chapter 20 See Code  
 No authority to levy property taxes

**WATERSHED IMPROVEMENT**

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
<b>(Election required for any levy)</b>		
Maintenance and Operation .....	42-3708	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bonds .....	42-3708(7)	See Code
Construction of Structural works of Improvements	42-3708	.002
<b>WATER AND SEWER</b>		
General .....	42-3214	No Limit
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Defaults and Deficiencies .....	42-3215	No Limit
Sinking Fund .....	42-3217	No Limit
Bond .....	42-3221, 3222	No Limit