

2017 Analysis of Potential Full Exemption of Personal Property – Basis and Conditions of Analysis

Report as of 2/22/2018 by Gary Houde of the Tax Commission

Here is a list of the assumptions and process used to compute the effects of exempting all personal property.

2017 property tax data was used to retrieve the net taxable market value, property tax funds, property taxes, and levy rates for each taxing district.

The following categories listed on the county’s 2017 main roll and 2016 sub-roll were used to determine the amount of personal property value.

Cat 45	Utility Systems not under the commission jurisdiction
Cat 55	Boats and Aircraft
Cat 56	Construction machinery, tools, and equipment
Cat 59	Furniture, fixtures, libraries, art, and coin collections
Cat 63	Logging machinery, tools, and equipment
Cat 64	Mining machinery, tools, and equipment
Cat 68	Other miscellaneous machinery, tools, and equipment
Cat 69	Unlicensed recreational vehicles
Cat 71	Signs and signboards
Cat 72	Tanks, Cylinders, Vessels

There is no clear definition of personal property that fits with the valuation process used to assess operating property. This analysis uses Broad and Narrow percentages to determine the amount of personal property value within the operating property sector. These percentages are based on long standing studies of the types of property that may be deemed personal within each industry group and the probable maximum and minimum ranges for the extent of such personal property. Below is a table that shows the percentages used to determine personal property value of operating property.

Industry	Broad Definition %	Narrow Definition %
Electrics	55%	13%
Regulated Telecommunications	90%	50%
Water Distribution	90%	23%
Petroleum Pipelines	90%	5%
Gas Distribution	95%	5%
Railroads	80%	27%
Non regulated Telecommunications	90%	50%
Water Transportation	100%	60%
Gas Transmission	90%	5%
Non-Utility Generators (NUGs)	70%	13%
Railcar Over 500,000	100%	100%

Once determined, the personal property value for each taxing district was removed from the 2017 net taxable market value and levy rates were recomputed. Once recomputed it was determined if a fund's property tax budget produced a loss or a shift. A loss would be the amount of taxes lost due to exceeding a statutory maximum levy limit. A shift is the amount of taxes paid by other taxpayers due to exempting of personal property and higher resulting levy rates.

Special funds of taxing districts that are not paid to urban renewal agencies were also taken into account. Otherwise, for urban renewal districts, the personal property values were determined using the same methods for the locally assessed component. However, for the small amount of operating property involved, this analysis used the percentage that the locally assessed personal property value was of the total locally assessed increment value, applied to the operating property increment value. Then, the already computed new levy rates were used to determine the amount of allocation for each of the urban renewal revenue allocation area.

2017 Personal Property Estimate

District Type 2/22/2018	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
County	480,055,095	11,004,877	29,173,424	8.37%
City	483,308,239	907,879	25,974,413	5.56%
School	533,874,341	2,862,077	35,190,657	7.13%
Ambulance	26,648,975	887,263	1,072,329	7.35%
Auditorium	16,042	-	556	3.47%
Cemetery	6,262,229	94,535	558,103	10.42%
Extermination	970,961	-	90,731	9.34%
Fire	72,880,411	144,703	3,030,140	4.36%
Flood Control	703,110	-	-	0.00%
Roads & Highways	108,881,200	1,701,011	6,970,015	7.96%
Hospital	9,548,637	546,028	783,458	13.92%
Junior College	29,175,079	-	1,693,985	5.81%
Library	25,565,817	564,282	1,322,835	7.38%
Mosquito Abatement	7,674,664	-	680,695	8.87%
Port	405,000	-	35,700	8.81%
Recreation	5,771,622	112,821	408,974	9.04%
Sewer & Water	3,278,436	-	53,950	1.65%
Watershed	130,029	-	21	0.02%
Community Infrastructure	438,652	-	-	0.00%
Total:	1,795,588,539	18,825,477	107,039,988	7.01%
Urban Renewal	74,358,696	(8,438,776)	1,353,969	-9.53%

Analysis based on current categories assignments for locally assessed personal property and "Broad" definition for personal property component of operating property.

2017 Personal Property Estimate

County (Excludes Road & Bridge) 2/22/2018	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Ada County	117,475,160	-	5,067,914	4.31%
Adams County	2,368,657	122,557	171,696	12.42%
Bannock County	22,394,155	964,645	1,163,823	9.50%
Bear Lake County	3,027,949	65,357	277,241	11.31%
Benewah County	3,547,709	442,093	202,758	18.18%
Bingham County	10,770,857	872,130	400,314	11.81%
Blaine County	10,961,291	-	153,192	1.40%
Boise County	4,152,528	47,381	67,364	2.76%
Bonner County	21,053,937	782,459	508,269	6.13%
Bonneville County	26,002,959	920,790	942,313	7.16%
Boundary County	5,352,852	204,529	688,022	16.67%
Butte County	1,003,139	64,511	19,134	8.34%
Camas County	805,280	-	42,191	5.24%
Canyon County	46,978,570	-	4,465,617	9.51%
Caribou County	5,051,848	1,803,915	534,713	46.29%
Cassia County	5,063,735	341,107	579,098	18.17%
Clark County	632,229	106,229	65,376	27.14%
Clearwater County	3,194,861	39,875	318,644	11.22%
Custer County	1,605,388	-	336,675	20.97%
Elmore County	6,975,193	184,239	1,253,615	20.61%
Franklin County	3,409,794	156,189	205,253	10.60%
Fremont County	6,078,529	16,322	159,030	2.88%
Gem County	4,741,065	7,943	161,767	3.58%
Gooding County*	3,907,866	554,166	222,730	19.88%
Idaho County	2,652,146	-	147,167	5.55%
Jefferson County	6,098,206	2,609	433,249	7.15%
Jerome County	7,349,056	332,843	713,644	14.24%
Kootenai County	45,435,436	-	2,405,336	5.29%
Latah County	9,649,353	131,134	232,946	3.77%
Lemhi County	2,723,397	-	126,845	4.66%
Lewis County	1,549,385	4,268	52,338	3.65%
Lincoln County	1,245,518	256,184	138,812	31.71%
Madison County	8,945,114	220,198	233,897	5.08%
Minidoka County	5,623,034	113,236	905,033	18.11%
Nez Perce County	15,184,435	508,201	860,237	9.01%
Oneida County	1,612,794	76,041	206,014	17.49%
Owyhee County	2,646,626	107,795	241,190	13.19%
Payette County	6,035,953	279,298	690,980	16.07%
Power County	4,360,751	595,354	1,159,898	40.25%
Shoshone County	4,014,839	540,705	241,729	19.49%
Teton County	3,994,428	-	45,129	1.13%
Twin Falls County	23,457,777	-	1,639,004	6.99%
Valley County	6,553,753	-	107,195	1.64%
Washington County	4,367,543	140,575	586,033	16.64%
Total	480,055,095	11,004,877	29,173,424	8.37%

* P-Tax budget adjusted for error.

2017 Personal Property Estimate

Cities 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
City of Aberdeen	BINGHAM	412,684	-	77,548	18.79%
City of Acequia	MINIDOKA	14,411	-	3,303	22.92%
City of Albion	CASSIA	27,523	-	2,621	9.52%
City of American Falls	POWER	1,116,161	-	71,092	6.37%
City of Ammon	BONNEVILLE	2,521,233	-	75,335	2.99%
City of Arco	BUTTE	217,967	-	6,650	3.05%
City of Arimo	BANNOCK	65,874	-	16,890	25.64%
City of Ashton	FREMONT	361,741	1,203	19,532	5.73%
City of Athol	KOOTENAI	119,113	-	26,754	22.46%
City of Atomic City	BINGHAM	3,286	-	1,025	31.18%
City of Bancroft	CARIBOU	171,699	17,417	32,702	29.19%
City of Basalt	BINGHAM	17,460	-	2,118	12.13%
City of Bellevue	BLAINE	647,897	-	8,676	1.34%
City of Blackfoot	BINGHAM	4,014,685	9,706	134,803	3.60%
City of Bliss	GOODING	65,113	500	14,979	23.77%
City of Bloomington	BEAR LAKE	18,708	-	182	0.97%
City of Boise	ADA	147,429,959	-	6,976,489	4.73%
City of Bonners Ferry	BOUNDARY	610,955	-	54,959	9.00%
City of Bovill	LATAH	41,327	-	1,575	3.81%
City of Buhl	TWIN FALLS	1,606,146	72,053	129,833	12.57%
City of Burley	CASSIA, MINIDOKA	2,774,131	-	342,811	12.36%
City of Caldwell	CANYON	16,314,699	-	1,134,035	6.95%
City of Cambridge	WASHINGTON	54,188	-	1,780	3.29%
City of Carey	BLAINE	65,670	-	1,165	1.77%
City of Cascade	VALLEY	824,556	-	14,665	1.78%
City of Castleford	TWIN FALLS	14,800	-	624	4.21%
City of Challis	CUSTER	309,266	-	6,078	1.97%
City of Chubbuck	BANNOCK	5,250,581	-	331,846	6.32%
City of Clark Fork	BONNER	67,120	-	11,829	17.62%
City of Clifton	FRANKLIN	23,035	-	422	1.83%
City of Coeur d'Alene	KOOTENAI	21,937,608	-	788,136	3.59%
City of Cottonwood	IDAHO	263,904	-	5,668	2.15%
City of Council	ADAMS	177,000	-	19,014	10.74%
City of Craigmont	LEWIS	205,107	420	7,428	3.83%
City of Culdesac	NEZ PERCE	106,999	1,390	3,416	4.49%
City of Dalton Gardens	KOOTENAI	143,407	-	5,981	4.17%
City of Dayton	FRANKLIN	24,628	-	6,056	24.59%
City of Deary	LATAH	128,733	-	5,109	3.97%
City of Declo	CASSIA	24,684	-	1,424	5.77%
City of Dietrich	LINCOLN	23,232	-	2,133	9.18%
City of Donnelly	VALLEY	92,339	-	5,634	6.10%
City of Dover	BONNER	79,346	-	10,213	12.87%
City of Downey	BANNOCK	144,716	-	28,364	19.60%
City of Driggs	TETON	458,196	-	6,823	1.49%
City of Drummond	FREMONT	635	-	1	0.12%

2017 Personal Property Estimate

Cities 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
City of Dubois	CLARK	52,372	-	8,349	15.94%
City of Eagle	ADA	3,119,558	-	50,837	1.63%
City of East Hope	BONNER	45,139	-	1,565	3.47%
City of Eden	JEROME	48,968	-	1,027	2.10%
City of Elk River	CLEARWATER	67,673	-	690	1.02%
City of Emmett	GEM	1,655,367	-	38,912	2.35%
City of Fairfield	CAMAS	154,381	-	3,194	2.07%
City of Ferdinand	IDAHO	20,812	-	384	1.85%
City of Fernan Lake	KOOTENAI	27,920	-	153	0.55%
City of Filer	TWIN FALLS	991,739	-	92,015	9.28%
City of Firth	BINGHAM	67,931	-	6,439	9.48%
City of Franklin	FRANKLIN	105,652	-	7,512	7.11%
City of Fruitland	PAYETTE	1,832,347	2,219	263,528	14.50%
City of Garden City	ADA	4,140,989	-	103,346	2.50%
City of Genesee	LATAH	231,273	-	5,011	2.17%
City of Georgetown	BEAR LAKE	26,501	-	789	2.98%
City of Glens Ferry	ELMORE	603,894	14,844	100,923	19.17%
City of Gooding	GOODING	998,956	-	52,327	5.24%
City of Grace	CARIBOU	236,231	-	7,284	3.08%
City of Grandview	OWYHEE	8,772	-	427	4.86%
City of Grangeville	IDAHO	962,552	-	16,179	1.68%
City of Greenleaf	CANYON	74,634	-	1,389	1.86%
City of Hagerman	GOODING	196,401	-	4,684	2.38%
City of Hailey	BLAINE	3,215,293	-	49,403	1.54%
City of Hansen	TWIN FALLS	143,798	-	3,118	2.17%
City of Harrison	KOOTENAI	126,107	-	3,084	2.45%
City of Hauser Lake	KOOTENAI	21,079	-	278	1.32%
City of Hayden	KOOTENAI	1,390,947	-	50,954	3.66%
City of Hayden Lake	KOOTENAI	142,361	-	1,317	0.92%
City of Hazelton	JEROME	131,463	-	26,200	19.93%
City of Heyburn	MINIDOKA	982,685	-	275,070	27.99%
City of Hollister	TWIN FALLS	30,406	-	4,557	14.99%
City of Homedale	OWYHEE	426,166	-	23,770	5.58%
City of Hope	BONNER	55,000	-	11,619	21.13%
City of Horseshoe Bend	BOISE	175,000	-	27,905	15.95%
City of Huetter	KOOTENAI	62,546	-	634	1.01%
City of Idaho City	BOISE	128,002	-	4,440	3.47%
City of Idaho Falls	BONNEVILLE	31,481,473	-	2,314,914	7.35%
City of Inkom	BANNOCK	247,593	463	30,135	12.36%
City of Iona	BONNEVILLE	261,757	-	3,628	1.39%
City of Island Park	FREMONT	23,951	-	292	1.22%
City of Jerome	JEROME	4,716,871	-	978,680	20.75%
City of Juliaetta	LATAH	118,945	-	10,371	8.72%
City of Kamiah	IDAHO, LEWIS	211,625	-	13,359	6.31%
City of Kellogg	SHOSHONE	1,172,352	634	97,966	8.41%

2017 Personal Property Estimate

Cities 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
City of Kendrick	LATAH	102,151	-	9,100	8.91%
City of Ketchum	BLAINE	4,089,943	-	23,086	0.56%
City of Kimberly	TWIN FALLS	1,043,208	-	35,587	3.41%
City of Kooskia	IDAHO	97,127	-	2,641	2.72%
City of Kootenai	BONNER	45,527	-	5,353	11.76%
City of Kuna	ADA	2,320,328	-	53,827	2.32%
City of Lapwai	NEZ PERCE	65,014	4,219	9,488	21.08%
City of Lava Hot Springs	BANNOCK	153,479	-	13,231	8.62%
City of Leadore	LEMHI	14,058	-	214	1.52%
City of Lewiston	NEZ PERCE	19,195,758	-	971,198	5.06%
City of Lewisville	JEFFERSON	54,800	-	2,445	4.46%
City of Mackay	CUSTER	69,563	-	442	0.64%
City of Malad	ONEIDA	648,007	9,688	34,159	6.77%
City of Malta	CASSIA	3,648	-	393	10.76%
City of Marsing	OWYHEE	164,109	-	6,205	3.78%
City of McCall	VALLEY	5,519,101	-	104,463	1.89%
City of McCammon	BANNOCK	223,015	-	59,110	26.51%
City of Melba	CANYON	86,834	-	1,471	1.69%
City of Menan	JEFFERSON	88,804	-	2,124	2.39%
City of Meridian	ADA	30,624,742	-	972,795	3.18%
City of Middleton	CANYON	1,617,858	-	29,954	1.85%
City of Midvale	WASHINGTON	21,645	-	4,844	22.38%
City of Minidoka	MINIDOKA	18,277	2,108	4,984	38.80%
City of Montpelier	BEAR LAKE	666,765	-	27,401	4.11%
City of Moore	BUTTE	6,416	-	30	0.47%
City of Moscow	LATAH	5,645,216	-	166,905	2.96%
City of Mountain Home	ELMORE	6,079,143	235,554	94,267	5.43%
City of Moyie Springs	BOUNDARY	60,140	-	14,259	23.71%
City of Mud Lake	JEFFERSON	41,329	-	1,026	2.48%
City of Mullan	SHOSHONE	158,278	7,915	162	5.10%
City of Murtaugh	TWIN FALLS	48,296	-	1,502	3.11%
City of Nampa	CANYON	39,533,822	-	2,923,210	7.39%
City of New Meadows	ADAMS	130,744	-	5,678	4.34%
City of New Plymouth	PAYETTE	438,731	1,087	14,139	3.47%
City of Newdale	FREMONT	50,069	-	2,647	5.29%
City of Nez Perce	LEWIS	151,722	-	5,744	3.79%
City of Notus	CANYON	83,458	-	8,115	9.72%
City of Oakley	CASSIA	43,000	-	4,533	10.54%
City of Oldtown	BONNER	24,481	-	3,122	12.75%
City of Orofino	CLEARWATER	1,062,242	-	45,632	4.30%
City of Osburn	SHOSHONE	362,476	-	29,123	8.03%
City of Oxford	FRANKLIN	1,115	-	18	1.61%
City of Paris	BEAR LAKE	55,127	-	619	1.12%
City of Parker	FREMONT	28,574	-	1,274	4.46%
City of Parma	CANYON	602,986	-	79,904	13.25%

2017 Personal Property Estimate

Cities 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
City of Paul	MINIDOKA	209,575	-	15,554	7.42%
City of Payette	PAYETTE	2,264,054	-	180,011	7.95%
City of Peck	NEZ PERCE	35,058	-	206	0.59%
City of Pierce	CLEARWATER	127,314	-	2,938	2.31%
City of Pinehurst	SHOSHONE	188,196	-	9,444	5.02%
City of Placerville	BOISE	27,002	-	241	0.89%
City of Plummer	BENEWAH	139,857	-	89,413	63.93%
City of Pocatello	BANNOCK, POWER	28,576,621	500,222	1,282,596	6.24%
City of Ponderay	BONNER	819,015	-	110,648	13.51%
City of Post Falls	KOOTENAI	10,408,290	-	574,867	5.52%
City of Potlatch	LATAH	148,117	-	3,293	2.22%
City of Preston	FRANKLIN	974,025	-	48,602	4.99%
City of Priest River	BONNER	693,976	-	96,130	13.85%
City of Rathdrum	KOOTENAI	2,545,425	-	406,369	15.96%
City of Reubens	LEWIS	9,008	-	313	3.48%
City of Rexburg	MADISON	4,585,836	-	140,012	3.05%
City of Richfield	LINCOLN	59,447	-	2,802	4.71%
City of Rigby	JEFFERSON	1,276,916	-	46,041	3.61%
City of Riggins	IDAHO	70,052	-	885	1.26%
City of Ririe	BONNEVILLE, JEFFERSON	91,272	-	5,072	5.56%
City of Roberts*	JEFFERSON	91,130	1,592	8,898	11.51%
City of Rockland	POWER	25,282	-	2,204	8.72%
City of Rupert	MINIDOKA	891,474	-	128,260	14.39%
City of Salmon	LEMHI	1,093,412	-	17,875	1.63%
City of Sandpoint	BONNER	3,963,615	-	156,924	3.96%
City of Shelley	BINGHAM	973,164	-	109,827	11.29%
City of Shoshone	LINCOLN	493,897	1,384	70,617	14.58%
City of Smelterville	SHOSHONE	72,729	-	7,423	10.21%
City of Soda Springs	CARIBOU	833,263	-	66,163	7.94%
City of Spencer	CLARK	2,213	-	347	15.66%
City of Spirit Lake	KOOTENAI	512,812	-	14,957	2.92%
City of St Anthony	FREMONT	702,826	-	30,724	4.37%
City of St Charles	BEAR LAKE	30,088	-	1,136	3.78%
City of St Maries	BENEWAH	715,020	9,719	101,644	15.57%
City of Stanley	CUSTER	75,976	-	4,358	5.74%
City of Star	ADA, CANYON	970,467	-	10,758	1.11%
City of Stites	IDAHO	20,444	-	910	4.45%
City of Sugar City	MADISON	165,196	-	26,881	16.27%
City of Sun Valley	BLAINE	2,726,498	-	27,100	0.99%
City of Tensed	BENEWAH	11,147	-	-	0.00%
City of Teton	FREMONT	22,227	-	330	1.49%
City of Tetonia	TETON	27,912	-	1,732	6.21%
City of Troy	LATAH	201,965	-	10,675	5.29%
City of Twin Falls	TWIN FALLS	19,939,919	-	1,075,668	5.39%
City of Ucon	BONNEVILLE	90,000	-	1,916	2.13%

2017 Personal Property Estimate

Cities 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
City of Victor	TETON	408,197	-	10,615	2.60%
City of Wallace	SHOSHONE	500,167	-	16,325	3.26%
City of Wardner	SHOSHONE	61,131	-	2,427	3.97%
City of Weippe	CLEARWATER	162,900	-	72,474	44.49%
City of Weiser	WASHINGTON	1,712,112	-	65,920	3.85%
City of Wendell	GOODING	607,617	-	30,073	4.95%
City of Weston	FRANKLIN	46,466	-	4,910	10.57%
City of Whitebird	IDAHO	14,000	-	81	0.58%
City of Wilder	CANYON	289,351	13,543	1,960	5.36%
City of Winchester	LEWIS	109,000	-	1,157	1.06%
City of Worley	KOOTENAI	26,436	-	2,902	10.98%

Total	483,308,239	907,879	25,974,413	5.56%
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* = Total p-tax corrected for error.

2017 Personal Property Estimate

School District Districts 2/18/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Boise School #1	ADA, BOISE	92,947,630	1,467,177	2,110,499	3.85%
Meridian School #2	ADA, CANYON	70,674,599	-	2,459,958	3.48%
Kuna School #3	ADA, CANYON	8,341,361	-	647,015	7.76%
Meadows Valley School #11	ADAMS	304,009	-	30,133	9.91%
Council School #13	ADAMS	195,502	-	34,311	17.55%
Marsh Valley School #21	BANNOCK, CARIBOU	1,409,000	-	379,069	26.90%
Pocatello School #25	BANNOCK	14,503,293	-	1,000,047	6.90%
Bear Lake School #33	BEAR LAKE	1,233,721	-	157,559	12.77%
St Maries School #41	BENEWAH, SHOSHONE	2,083,494	-	321,647	15.44%
Plummer/Worley School #44	BENEWAH, KOOTENAI	662,633	-	62,311	9.40%
State Authorized P.F. Plummer/Worley	BENEWAH, KOOTENAI	874,920	-	82,273	9.40%
Snake River School #52	BINGHAM	2,421,000	-	313,610	12.95%
Blackfoot School #55	BINGHAM	3,594,537	-	505,020	14.05%
Aberdeen School #58	BINGHAM	1,724,338	-	202,070	11.72%
Firth School #59	BINGHAM	242,845	-	31,756	13.08%
Shelley School #60	BINGHAM, BONNEVILLE	1,835,993	-	241,537	13.16%
Blaine School #61	BLAINE	38,028,233	-	547,330	1.44%
Garden Valley School #71	BOISE	1,402,702	-	19,001	1.35%
Basin School #72	BOISE	280,343	-	4,441	1.58%
Horseshoe Bend School #73	BOISE	402,748	-	50,007	12.42%
West Bonner School #83	BONNER	3,130,354	-	114,177	3.65%
Lake Pend Oreille School #84	BONNER	8,514,886	-	658,801	7.74%
Idaho Falls School #91	BONNEVILLE	14,635,023	-	1,136,593	7.77%
Swan Valley School #92	BONNEVILLE	313,871	-	6,134	1.95%
Bonneville School #93	BINGHAM, BONNEVILLE	16,181,581	78,985	684,278	4.72%
Boundary School #101	BOUNDARY	3,307,127	-	574,411	17.37%
Butte School #111	BUTTE, CUSTER	558,799	-	51,514	9.22%
Camas School #121	CAMAS	596,474	-	31,805	5.33%
Nampa School #131	CANYON	21,482,708	-	1,361,750	6.34%
Caldwell School #132	CANYON	7,672,787	-	1,653,219	21.55%
Wilder School #133	CANYON	1,003,095	35,159	138,836	17.35%
Middleton School #134	CANYON	5,196,544	-	124,338	2.39%
Notus School #135	CANYON	602,369	-	61,995	10.29%
Melba School #136	ADA, CANYON, OWYHEE	794,672	-	65,011	8.18%
Parma School #137	CANYON	1,916,797	34,053	161,683	10.21%
Vallivue School #139	CANYON	14,245,477	-	933,712	6.55%
Grace School #148	BANNOCK, CARIBOU, FRANKLIN	730,888	-	138,494	18.95%
North Gem School #149	CARIBOU	500,114	-	201,240	40.24%
Soda Springs School #150	BEAR LAKE, BONNEVILLE, CARIBOU	1,926,451	-	961,280	49.90%
Cassia School #151	CASSIA, ONEIDA, TWIN FALLS	4,652,216	-	974,545	20.95%
Clark School #161	CLARK	251,839	-	80,056	31.79%
Orofino School #171	CLEARWATER, LEWIS, NEZ PERCE	2,782,817	-	256,653	9.22%
Challis School #181	CUSTER, LEMHI	456,715	-	113,503	24.85%
Mackay School #182	BUTTE, CUSTER	205,051	-	5,844	2.85%
Glenns Ferry School #192	ELMORE, OWYHEE	355,845	-	168,391	47.32%
Mountain Home School #193	ELMORE	3,718,515	-	650,839	17.50%
Preston School #201	BANNOCK, FRANKLIN	936,216	-	67,287	7.19%
Westside School #202	BANNOCK, FRANKLIN	169,699	-	44,581	26.27%
Fremont School #215	FREMONT, MADISON	3,775,165	-	105,971	2.81%
Emmett School #221	BOISE, GEM	2,522,882	-	85,633	3.39%
Gooding School #231	GOODING, LINCOLN	1,206,175	-	365,346	30.29%
Wendell School #232	GOODING	1,038,990	-	101,225	9.74%
Hagerman School #233	GOODING, TWIN FALLS	427,890	-	32,176	7.52%
Bliss School #234	ELMORE, GOODING, TWIN FALLS	137,171	-	41,168	30.01%

2017 Personal Property Estimate

School District Districts 2/18/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Cottonwood School #242	IDAHO, LEWIS	368,627	-	17,306	4.69%
Salmon River School #243	ADAMS, IDAHO	522,868	-	18,598	3.56%
Mountain View School #244	IDAHO	2,685,453	-	160,307	5.97%
Jefferson School #251	JEFFERSON, MAIDSON	4,627,802	-	179,222	3.87%
Ririe School #252	BONNEVILLE, JEFFERSON	858,979	-	66,376	7.73%
W. Jefferson School #253	JEFFERSON	800,000	-	102,629	12.83%
Jerome School #261	GOODING, JEROME, LINCOLN	4,153,300	-	637,103	15.34%
Valley School #262	JEROME	610,470	-	93,459	15.31%
Coeur d'Alene School #271	KOOTENAI	21,887,030	-	603,556	2.76%
Lakeland School #272	BONNER, KOOTENAI	12,389,283	-	1,427,311	11.52%
Post Falls School #273	KOOTENAI	7,291,211	-	390,757	5.36%
Kootenai School #274	BENEWAH, KOOTENAI	991,696	-	30,604	3.09%
Moscow School #281	LATAH	10,209,137	-	314,242	3.08%
Genesee School #282	LATAH, NEZ PERCE	1,180,874	-	72,999	6.18%
Kendrick School #283	CLEARWATER, LATAH, NEZ PERCE	1,045,780	-	56,427	5.40%
Potlatch School #285	LATAH	1,891,042	-	104,590	5.53%
Troy School #287	LATAH	1,161,708	-	35,848	3.09%
E. Whitepine School #288	CLEARWATER, LATAH	1,004,584	-	44,869	4.47%
Salmon School #291	LEMHI	417,900	-	12,330	2.95%
S. Lemhi School #292	LEMHI	31,379	-	1,602	5.11%
Nez Perce School #302	CLEARWATER, IDAHO, LEWIS	485,205	-	13,063	2.69%
Kamiah School #304	IDAHO, LEWIS	3,811	-	163	4.26%
Highland School #305	IDAHO, LEWIS, NEZ PERCE	553,165	-	16,517	2.99%
Shoshone School #312	JEROME, LINCOLN	295,668	-	90,890	30.74%
Dietrich School #314	LINCOLN	137,600	-	52,177	37.92%
Richfield School #316	LINCOLN	376,878	-	182,773	48.50%
Madison School #321	MADISON	7,104,267	-	328,298	4.62%
Sugar-Salem School #322	FREMONT, MADISON	1,111,283	-	93,032	8.37%
Minidoka School #331	CASSIA, JEROME, LINCOLN, MINIDOKA	3,458,973	-	630,548	18.23%
Lewiston School #340	NEZ PERCE	18,778,880	1,010,759	364,827	7.33%
Lapwai School #341	NEZ PERCE	280,800	-	20,660	7.36%
Culdesac School #342	LEWIS, NEZ PERCE	251,470	-	8,980	3.57%
Oneida School #351	ONEIDA	437,748	-	79,695	18.21%
Marsing School #363	CANYON, OWYHEE	1,053,379	-	64,672	6.14%
Pleasant Valley School #364	OWYHEE	10,641	-	3,200	30.08%
Bruneau-Grandview School #365	ELMORE, OWYHEE	671,157	-	168,218	25.06%
Homedale School #370	CANYON, OWYHEE	1,055,163	13,933	38,558	4.97%
Payette School #371	PAYETTE, WASHINGTON	973,766	-	109,841	11.28%
New Plymouth School #372	PAYETTE	817,861	-	208,827	25.53%
Fruitland School #373	PAYETTE	1,352,060	-	191,334	14.15%
American Falls School #381	CASSIA, POWER	4,225,450	-	1,829,038	43.29%
Rockland School #382	POWER	305,318	-	39,276	12.86%
Arbon School #383	POWER	34,652	-	7,474	21.57%
Kellogg School #391	KOOTENAI, SHOSHONE	3,460,718	-	435,281	12.58%
Mullan School #392	SHOSHONE	683,707	-	454,791	66.52%
Wallace School #393	SHOSHONE	2,068,805	-	470,875	22.76%
Avery School #394	SHOSHONE	163,713	-	6,799	4.15%
Teton School #401	TETON	5,138,712	-	59,376	1.16%
Twin Falls School #411	TWIN FALLS	18,389,841	222,011	2,562,229	15.14%
Buhl School #412	GOODING, TWIN FALLS	1,478,426	-	162,478	10.99%
Filer School #413	TWIN FALLS	2,077,143	-	187,293	9.02%
Kimberly School #414	TWIN FALLS	1,782,338	-	66,015	3.70%
Hansen School #415	TWIN FALLS	681,876	-	74,541	10.93%
Three Creek School #416	OWYHEE, TWIN FALLS	25,387	-	6,503	25.62%

2017 Personal Property Estimate

School District Districts 2/18/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Castleford School #417	OWYHEE, TWIN FALLS	376,513	-	19,707	5.23%
Murtaugh School #418	CASSIA, TWIN FALLS	481,022	-	47,938	9.97%
McCall-Donnelly School #421	ADAMS, VALLEY	8,017,045	-	108,110	1.35%
Cascade School #422	VALLEY	776,473	-	21,363	2.75%
Weiser School #431	WASHINGTON	699,690	-	86,536	12.37%
Cambridge School #432	ADAMS, WASHINGTON	294,234	-	73,686	25.04%
Midvale School #433	WASHINGTON	264,276	-	82,864	31.36%
Total		533,874,341	2,862,077	35,190,657	7.13%

2017 Personal Property Estimate

Ambulance Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Ada County Ambulance	ADA	5,809,025	-	245,184	4.22%
Bannock Ambulance	BANNOCK	1,669,553	171,642	-	10.28%
Bingham Ambulance	BINGHAM	785,440	86,060	10,007	12.23%
Blaine County Ambulance	BLAINE	2,075,044	-	29,927	1.44%
Bonner County Ambulance	BONNER	2,546,138	112,764	49,748	6.38%
Bonneville Co. Ambulance	BONNEVILLE	2,563,874	177,304	-	6.92%
Boundary Ambulance	BOUNDARY	373,708	64,607	-	17.29%
Canyon County Ambulance	CANYON	2,504,688	-	236,836	9.46%
Clearwater Ambulance	CLEARWATER	125,883	-	11,083	8.80%
Council Valley Ambulance	ADAMS	84,076	13,358	560	16.55%
East Boise Ambulance	BOISE	124,251	-	1,992	1.60%
Elmore County Ambulance	ELMORE	498,431	44,574	66,113	22.21%
Fremont Co. Ambulance	FREMONT	333,847	-	9,997	2.99%
Gooding County Ambulance	GOODING	315,320	-	64,718	20.52%
Kootenai Ambulance	KOOTENAI	2,490,376	-	123,941	4.98%
Lifeline Ambulance	JEROME	508,196	45,921	23,466	13.65%
Lincoln County Ambulance	LINCOLN	145,943	51,769	868	36.07%
Madison Ambulance	MADISON	695,703	34,549	-	4.97%
Marsing Ambulance	OWYHEE	83,242	-	6,104	7.33%
Meadows Valley Ambulance	ADAMS	101,846	-	8,729	8.57%
Payette Ambulance	PAYETTE	557,431	63,432	28,856	16.56%
Power Ambulance	POWER	238,659	4,791	93,316	41.11%
S. Custer Ambulance	CUSTER	42,683	-	1,254	2.94%
Twin Falls Ambulance	TWIN FALLS	895,034	-	34,241	3.83%
Valley Cnty Emergency Medical	VALLEY	848,756	-	13,218	1.56%
W. Jefferson Ambulance	JEFFERSON	33,396	-	4,136	12.38%
Weiser Ambulance	WASHINGTON	198,432	16,492	8,032	12.36%

Total	26,648,975	887,263	1,072,329	7.35%
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2017 Personal Property Estimate

Auditorium Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Fraser Community Center	CLEARWATER	4,618	-	229	4.95%
Reubens Comm. Ctr.	LEWIS, NEZ PERCE	11,424	-	328	2.87%
Total		16,042	-	556	3.47%

2017 Personal Property Estimate

Cemetery Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Aberdeen Cemetery	BINGHAM	33,851	-	3,707	10.95%
Albion Cemetery	CASSIA	6,074	-	337	5.54%
Ammon Cemetery	BONNEVILLE	109,055	-	5,212	4.78%
Arimo Cemetery	BANNOCK	16,201	-	4,513	27.85%
Bancroft Cemetery	CARIBOU	9,779	-	3,773	38.58%
Basalt-Goshen-Firth Cemetery	BINGHAM	32,337	-	5,326	16.47%
Bates Cemetery	TETON	5,418	-	37	0.68%
Bear Creek Cemetery	ADAMS	3,297	-	1,098	33.30%
Bellevue Cemetery	BLAINE	23,026	-	696	3.02%
Bennington Cemetery	BEAR LAKE	3,902	-	607	15.57%
Bern Cemetery	BEAR LAKE	4,107	-	1,115	27.16%
Big Lost River Cemetery	CUSTER	21,639	-	558	2.58%
Bloomington Cemetery	BEAR LAKE	4,021	-	119	2.95%
Bruneau Cemetery	OWYHEE	12,678	-	5,252	41.42%
Burton Cemetery	MADISON	14,406	-	853	5.92%
Butte Co. Cemetery	BUTTE	39,797	-	3,595	9.03%
Cache Clawson Cemetery	TETON	22,498	-	185	0.82%
Camas Co. Cemetery	CAMAS	4,193	-	224	5.33%
Carey Cemetery	BLAINE	14,845	-	752	5.07%
Central Cemetery #2	BONNEVILLE, JEFFERSON	50,737	-	3,619	7.13%
Central Cemetery (Caribou)	CARIBOU	7,995	1,800	1,713	43.93%
Challis Cemetery	CUSTER	31,670	-	1,573	4.97%
Clark County Cemetery	CLARK	13,366	-	4,249	31.79%
Clearwater Cemetery	IDAHO	684	-	2	0.35%
Cleveland Cemetery	FRANKLIN	3,284	-	914	27.83%
Clifton Cemetery	FRANKLIN	8,861	-	2,666	30.09%
Cottonwood Cemetery	IDAHO	25,082	-	1,373	5.47%
Council Valley Cemetery	ADAMS	26,811	-	3,737	13.94%
Dayton Cemetery	FRANKLIN	9,822	-	2,476	25.21%
Deary-Bovill Cemetery	LATAH	9,510	-	465	4.89%
Declo Cemetery	CASSIA	12,188	-	1,142	9.37%
Dietrich Cemetery	LINCOLN	23,009	8,488	1,748	44.49%
Dingle Cemetery	BEAR LAKE	5,418	-	1,941	35.82%
Driggs Darby Cemetery	TETON	34,545	-	479	1.39%
Dry Creek Cemetery	ADA	164,938	-	3,206	1.94%
Elk River Cemetery	CLEARWATER	6,948	-	137	1.98%
Fairview Cemetery (Ada/Canyon)	ADA, CANYON	59,032	-	10,088	17.09%
Fairview Cemetery (Caribou)	CARIBOU	85,089	-	41,443	48.71%
Fairview Cemetery (Franklin)	FRANKLIN	2,557	-	97	3.78%
Falls View Cemetery	POWER	91,594	-	24,973	27.26%
Ferdinand Cemetery	IDAHO	2,099	-	100	4.76%
Fish Haven Cemetery	BEAR LAKE	11,421	-	63	0.55%
Franklin Cemetery	FRANKLIN	10,729	-	1,090	10.16%
Fraser Cemetery	CLEARWATER	1,812	-	96	5.31%
Freedom Cemetery	BONNEVILLE, CARIBOU	3,136	-	72	2.29%

2017 Personal Property Estimate

Cemetery Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Freeze Cemetery	LATAH	9,865	-	274	2.78%
Genesee Cemetery	LATAH, NEZ PERCE	11,352	-	798	7.03%
Geneva Cemetery	BEAR LAKE	6,511	-	248	3.80%
Gifford Cemetery	NEZ PERCE	2,938	-	47	1.60%
Gilbert Cemetery	CLEARWATER	900	-	34	3.72%
Gooding Cemetery	GOODING	81,724	-	25,385	31.06%
Grace Cemetery	CARIBOU	27,011	-	2,863	10.60%
Grangeville Cemetery	IDAHO	159,619	10,305	4,747	9.43%
Greenleaf Cemetery	CANYON	18,977	-	1,264	6.66%
Groveland Cemetery	BINGHAM	59,661	2,284	14,487	28.11%
Haden Cemetery	TETON	7,858	-	162	2.06%
Hagerman Cemetery	GOODING	41,958	-	6,137	14.63%
Hailey Cemetery	BLAINE	270,279	-	2,922	1.08%
Hazelton Cemetery	JEROME	14,492	-	2,491	17.19%
Heyburn #3 Cemetery	MINIDOKA	49,417	-	7,356	14.89%
Hillcrest Cemetery	WASHINGTON	127,877	-	15,818	12.37%
Holbrook Cemetery	ONEIDA	2,260	-	678	29.99%
Indian Valley Cemetery	ADAMS	4,746	-	370	7.79%
Inkom Cemetery	BANNOCK	21,783	-	3,602	16.54%
Iona Cemetery	BONNEVILLE	86,139	-	4,358	5.06%
Jerome County Cemetery	JEROME	421,686	54,161	-	12.84%
Joplin Cemetery	ADA	35,515	-	1,734	4.88%
Kamiah Cemetery	IDAHO, LEWIS	7,099	-	327	4.60%
Ketchum Cemetery	BLAINE	55,955	-	439	0.78%
Keuterville Cemetery	IDAHO	1,460	-	40	2.75%
Kuna Cemetery	ADA, CANYON	170,000	-	15,093	8.88%
Lago Cemetery	CARIBOU	3,080	-	169	5.49%
Lanark Cemetery	BEAR LAKE	2,830	37	11	1.69%
Lava Cemetery	BANNOCK, CARIBOU	17,000	-	3,193	18.78%
Lewisville #5 Cemetery	JEFFERSON	8,724	-	3,182	36.47%
Liberty Cemetery	BEAR LAKE	5,063	-	235	4.65%
Lincoln Cemetery (Bonneville)	BONNEVILLE	11,698	-	582	4.97%
Lincoln Cnty Cemetery	LINCOLN	59,182	3,765	12,340	27.21%
Little Butte #3 Cemetery	JEFFERSON	26,819	-	679	2.53%
Lower Boise Cemetery	CANYON	21,308	-	2,751	12.91%
Lund Cemetery	CARIBOU	3,563	-	1,650	46.30%
Mapleton Cemetery	FRANKLIN	9,077	-	173	1.91%
Marsh Valley Cemetery	BANNOCK	22,157	-	7,968	35.96%
Marsing-Homedale Cemetery	OWYHEE	74,454	-	4,505	6.05%
McCall Cemetery	VALLEY	34,950	-	433	1.24%
McCammon Cemetery	BANNOCK	27,019	-	8,774	32.47%
Meadows Valley Cemetery	ADAMS	16,484	-	1,436	8.71%
Melba Cemetery	ADA, CANYON	21,948	-	1,128	5.14%
Melrose Cemetery	NEZ PERCE	1,872	-	7	0.37%
Meridian Cemetery	ADA	459,754	-	14,545	3.16%

2017 Personal Property Estimate

Cemetery Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Middleton Cemetery	CANYON	44,425	-	939	2.11%
Midvale Cemetery	WASHINGTON	28,437	-	8,345	29.34%
Milo Cemetery	BONNEVILLE	8,574	-	388	4.52%
Mink Creek Cemetery	FRANKLIN	5,377	-	642	11.95%
Moreland Cemetery	BINGHAM	16,466	-	2,908	17.66%
Moscow Cemetery	LATAH	261,672	-	7,914	3.02%
Mountain View Cemetery	LATAH	791	-	20	2.48%
N. Clearwater Cemetery	CLEARWATER, NEZ PERCE	6,825	-	264	3.87%
N. Fremont Cemetery	FREMONT	44,000	-	2,587	5.88%
New Sweden Cemetery	BONNEVILLE	9,283	-	492	5.30%
Nezperce-Russell Cemetery	LEWIS	13,827	-	436	3.15%
Nez-Tah Cemetery	LATAH, NEZ PERCE	6,700	-	829	12.37%
Oakley Valley Cemetery	CASSIA	20,759	-	1,634	7.87%
Ola Cemetery	GEM	1,912	-	117	6.10%
Orofino (Riverside) Cemetery	CLEARWATER	37,184	-	2,462	6.62%
Ovid Cemetery	BEAR LAKE	3,483	314	134	12.86%
Owyhee-Pioneer Cemetery	OWYHEE	2,480	-	520	20.98%
Parker Cemetery	FREMONT	28,457	264	2,118	8.37%
Parkview Cemetery	PAYETTE	131,316	-	26,323	20.05%
Parma Cemetery	CANYON	30,558	-	3,788	12.40%
Paul #2 Cemetery	MINIDOKA	103,302	12,401	21,642	32.95%
Picabo Cemetery	BLAINE	12,331	-	935	7.58%
Pierce Cemetery	CLEARWATER	4,373	-	493	11.27%
Pine Grove Cemetery	IDAHO	12,956	-	952	7.35%
Pioneer #1 Cemetery (Jefferson)	JEFFERSON	118,952	-	3,096	2.60%
Pioneer Cemetery (Boise)	BOISE	10,692	-	1,465	13.70%
Plano Cemetery	MADISON	12,313	-	669	5.43%
Pleasant Ridge Cemetery	CANYON	47,952	-	4,723	9.85%
Pleasant View Cemetery	ONEIDA	1,753	-	309	17.63%
Potlatch Cemetery	NEZ PERCE	888	-	12	1.30%
Preston Cemetery	FRANKLIN	42,509	-	2,736	6.44%
Reubens Cemetery	LEWIS, NEZ PERCE	1,727	-	105	6.05%
Rexburg Cemetery	MADISON	65,527	-	3,015	4.60%
Richfield Cemetery	LINCOLN	9,730	-	4,491	46.16%
Riggins Cemetery	IDAHO	9,288	-	296	3.19%
Riverdale Cemetery	FRANKLIN	3,605	-	217	6.02%
Riverside (Payette) Cemetery	PAYETTE	145,752	-	14,640	10.04%
Riverside-Owyhee Cemetery	OWYHEE	5,086	-	500	9.83%
Riverside-Thomas Cemetery	BINGHAM	45,755	-	3,847	8.41%
Riverview Cemetery (Bingham)	BINGHAM	4,238	-	191	4.50%
Riverview Cemetery (Fremont)	FREMONT	21,323	-	1,432	6.72%
Roberts #6 Cemetery	JEFFERSON	30,522	-	4,015	13.15%
Roswell Cemetery	CANYON	18,084	-	446	2.47%
Rupert-Acequia #1 Cemetery	MINIDOKA	169,790	-	21,376	12.59%
Salubria Cemetery	WASHINGTON	29,867	-	8,387	28.08%

2017 Personal Property Estimate

Cemetery Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Samaria Cemetery	ONEIDA	3,334	-	479	14.36%
Sanders Cemetery	CLEARWATER	5,612	-	339	6.04%
Shelley Cemetery	BINGHAM	72,425	-	8,451	11.67%
Shelton Cemetery #4	BONNEVILLE, JEFFERSON	38,293	-	2,928	7.65%
Southwick Cemetery	CLEARWATER, NEZ PERCE	1,500	-	149	9.92%
Springfield-Sterling Cemetery	BINGHAM	8,038	-	1,100	13.68%
Squirrel Cemetery	FREMONT	10,464	-	786	7.51%
St. Charles Cemetery	BEAR LAKE	8,314	-	305	3.67%
St. John Cemetery	ONEIDA	6,804	-	664	9.76%
Star Cemetery	ADA	77,097	-	1,505	1.95%
Sublett Cemetery	CASSIA	1,265	-	287	22.71%
Sugar City Cemetery	MADISON	21,342	-	1,846	8.65%
Sutton Cemetery	MADISON	20,716	-	613	2.96%
Swan Lake Cemetery	BANNOCK	3,244	-	1,540	47.46%
Swan Valley Cemetery	BONNEVILLE	6,428	-	78	1.22%
Sweet-Montour Cemetery	GEM	7,322	-	247	3.37%
Taylor Cemetery	BINGHAM, BONNEVILLE	59,499	-	1,324	2.22%
Teton-Newdale Cemetery	FREMONT, MADISON	28,197	-	1,251	4.44%
Thatcher Cemetery	CARIBOU, FRANKLIN	7,399	-	1,798	24.31%
Treasureton Cemetery	FRANKLIN	1,799	-	317	17.63%
Troy Cemetery	LATAH	9,642	-	330	3.42%
Turner Cemetery	CARIBOU	4,458	717	46	17.12%
Ucon Cemetery	BONNEVILLE	29,528	-	1,333	4.51%
Valley Center Cemetery	VALLEY	50,115	-	578	1.15%
Valley View Cemetery	CASSIA	14,563	-	3,272	22.47%
Valleyview (Rockland) Cemetery	POWER	19,019	-	1,979	10.41%
Victor-Cedron Cemetery	TETON	99,989	-	780	0.78%
View Cemetery	CASSIA	8,098	-	101	1.25%
Viola-Rock Creek Cemetery	LATAH	7,058	-	190	2.69%
W. Jefferson Memorial Cemetery	JEFFERSON	20,503	-	2,747	13.40%
Wardboro Cemetery	BEAR LAKE	2,350	-	952	40.50%
Weippe Cemetery	CLEARWATER	2,257	-	611	27.09%
Wendell Cemetery	GOODING	74,894	-	7,795	10.41%
Weseman Cemetery	CLEARWATER	3,115	-	187	6.00%
West Bonner Cemetery	BONNER	52,809	-	1,329	2.52%
West End Cemetery	TWIN FALLS	82,067	-	7,421	9.04%
Weston Cemetery	FRANKLIN	7,531	-	1,620	21.51%
Whitebird Cemetery	IDAHO	15,666	-	304	1.94%
Whitney Cemetery	FRANKLIN	8,894	-	556	6.25%
Wilder Cemetery	CANYON	57,699	-	9,244	16.02%
Wilford Cemetery	FREMONT	36,419	-	2,009	5.52%
Winona Cemetery	IDAHO	2,100	-	7	0.32%
Woodfell-Mendenhall Cemetery	LATAH	14,482	-	1,546	10.68%
Woodland Cemetery	IDAHO	2,272	-	44	1.95%
Woodville Cemetery	BINGHAM, BONNEVILLE	9,243	-	1,413	15.29%

2017 Personal Property Estimate

Cemetery Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Total		6,262,229	94,535	558,103	10.42%

2017 Personal Property Estimate

Pest Control Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Ada County Pest Control	ADA	624,654	-	42,870	6.86%
Canyon County Pest Control	CANYON	203,500	-	27,204	13.37%
Melba Gopher	CANYON	11,847	-	423	3.57%
Payette County Gopher	PAYETTE	102,383	-	16,950	16.56%
Washington Co. Rodent Control	WASHINGTON	28,577	-	3,283	11.49%
Total		970,961	-	90,731	9.34%

2017 Personal Property Estimate

Fire Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Aberdeen Springfield Fire	BINGHAM	73,286	-	3,906	5.33%
Albion Fire	CASSIA	22,480	-	1,051	4.67%
American Falls Fire	POWER	55,321	-	9,216	16.66%
Arimo Fire	BANNOCK	9,548	-	-	0.00%
Arrow Junction Fire	NEZ PERCE	7,600	-	-	0.00%
Atlanta Fire	ELMORE	18,943	5	1	0.03%
Bailey Creek Fire	BEAR LAKE, CARIBOU	4,197	-	-	0.00%
Bear Lake Cnty Fire	BEAR LAKE	190,755	-	571	0.30%
Big Canyon Fire	CLEARWATER, NEZ PERCE	21,976	-	40	0.18%
Blackfoot Snake River Fire	BINGHAM	719,500	-	76,233	10.60%
Bliss Fire	GOODING, TWIN FALLS	38,787	-	2,467	6.36%
Bonneville Alpine Fire	BONNEVILLE	8,706	-	3	0.04%
Bovill Fire	LATAH	23,839	-	1,104	4.63%
Bruneau Fire	OWYHEE	20,903	-	256	1.23%
Buhl Fire	TWIN FALLS	411,967	-	4,498	1.09%
Caldwell Fire	CANYON	1,854,080	7,804	506,047	27.71%
Cambridge Rural Fire	WASHINGTON	30,582	-	188	0.62%
Carey Fire	BLAINE	116,602	-	-	0.00%
Cascade Rural Fire	VALLEY	215,000	-	1,884	0.88%
Castleford Fire	TWIN FALLS	102,500	-	-	0.00%
City of Idaho City Fire	BOISE	122,140	-	1,930	1.58%
Coolin-Cav. Bay Fire	BONNER	111,204	-	175	0.16%
Cottonwood Fire	IDAHO	33,406	-	1,986	5.94%
Council Valley Fire	ADAMS	70,876	-	3	0.00%
Deary Fire	LATAH	58,826	-	2,416	4.11%
Dietrich Fire	LINCOLN	30,760	-	171	0.56%
Donnelly Fire	VALLEY	696,679	-	238	0.03%
Downey Fire	BANNOCK	51,874	-	-	0.00%
Eagle Fire	ADA, BOISE, GEM	7,216,161	-	47,879	0.66%
Eastern Power Cnty Fire	POWER	137,701	-	99,463	72.23%
Eastside Fire	KOOTENAI	497,977	-	5,786	1.16%
Elk Bend Fire	LEMHI	28,343	-	-	0.00%
Emida Fire	BENEWAH	35,206	-	311	0.88%
Evergreen Fire	CLEARWATER	12,104	-	-	0.00%
Fernwood Fire	BENEWAH, SHOSHONE	31,195	-	2,362	7.57%
Filer Rural Fire	TWIN FALLS	397,301	-	3,052	0.77%
Fire #1 - Bonneville	BONNEVILLE	2,110,808	-	132,843	6.29%
First Segregation Fire	JEROME	224,037	-	12,727	5.68%
Franklin Co. Fire District	FRANKLIN	687,607	-	16,870	2.45%
Freedom Fire	CARIBOU	4,936	-	-	0.00%
Garden Valley Fire	BOISE	241,641	-	1,254	0.52%
Gateway Fire	BENEWAH	173,240	-	48,694	28.11%
Gem County Fire #1	GEM	322,728	-	5,306	1.64%
Gem County Fire #2	GEM	41,616	-	85	0.21%
Genesee Fire	LATAH, NEZ PERCE	24,524	-	1,583	6.46%
Gooding Fire	GOODING	151,964	-	49,009	32.25%
Grandview Fire	ELMORE, OWYHEE	130,773	-	1,182	0.90%
Grangemont Fire	CLEARWATER	7,622	-	-	0.00%

2017 Personal Property Estimate

Fire Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Grangeville Fire	IDAHO	40,789	-	7,740	18.98%
Greater Swan Valley Fire	BONNEVILLE	183,048	-	1,034	0.56%
Greer Fire	CLEARWATER	6,188	-	-	0.00%
Hagerman Fire	GOODING, TWIN FALLS	159,091	-	1,497	0.94%
Hamer Fire	FREMONT, JEFFERSON	29,395	-	1,587	5.40%
Harpster Fire	IDAHO	11,588	-	1	0.01%
Hauser Lake Fire	KOOTENAI	182,348	-	2,526	1.39%
Homedale Fire	CANYON, OWYHEE	311,024	-	9,577	3.08%
Horseshoebend Fire	BOISE	51,550	-	1,413	2.74%
Indian Valley Fire	ADAMS	27,630	-	9	0.03%
Island Park Fire	FREMONT	205,195	-	683	0.33%
Jackson Creek Fire	BANNOCK	32,201	-	-	0.00%
Jefferson Central Fire	BONNEVILLE, JEFFERSON, MADISON	1,030,000	-	39,104	3.80%
Jerome #1 Fire	JEROME	353,731	-	6,346	1.79%
Kamiah Fire	IDAHO, LEWIS	43,701	-	1,640	3.75%
Ketchum Fire	BLAINE	397,189	-	-	0.00%
King Hill Fire	ELMORE	63,468	-	3,254	5.13%
Kootenai Fire & Rescue	KOOTENAI	7,496,539	-	288,141	3.84%
Kuna Fire	ADA, CANYON	1,695,768	-	2,859	0.17%
Lava Fire	BANNOCK	40,719	-	-	0.00%
Lemhi Fire	LEMHI	289,301	-	2,498	0.86%
Lost River Fire	BUTTE	24,282	-	70	0.29%
Madison Cnty Fire	MADISON	732,987	-	42,405	5.79%
Marsing Fire	CANYON, OWYHEE	392,910	-	5,241	1.33%
McCall Fire	VALLEY	1,597,885	-	-	0.00%
McCammon Fire	BANNOCK	13,389	-	-	0.00%
Meadow Valley Fire	ADAMS	182,088	-	4	0.00%
Melba Fire	ADA, CANYON	125,652	-	1,069	0.85%
Meridian Fire	ADA	1,938,156	-	24,878	1.28%
Mica Kidd Island Fire	KOOTENAI	341,074	-	825	0.24%
Middleton Fire	CANYON, GEM	1,775,433	-	7,408	0.42%
Midvale Fire	WASHINGTON	42,273	-	335	0.79%
Minidoka County Fire	BLAINE, CASSIA, MINIDOKA	603,868	-	56,042	9.28%
Moscow Fire	LATAH	244,064	-	7,733	3.17%
Mountain Home Fire	ELMORE	187,267	-	7,491	4.00%
Murphy-Reynolds-Wilson Fire	OWYHEE	46,960	-	504	1.07%
N. Cassia Fire	CASSIA	337,765	-	70,988	21.02%
N. Custer Fire	CUSTER, LEMHI	160,574	-	60,868	37.91%
N. Fork Fire	LEMHI	49,600	-	18	0.04%
N. Fremont Fire	FREMONT	145,954	-	1,192	0.82%
Nampa Fire	CANYON	2,576,773	-	245,317	9.52%
New Plymouth Fire	PAYETTE	465,200	-	20,143	4.33%
Nez Perce Rural Fire	LEWIS	21,372	-	8,419	39.39%
North Ada Fire & Rescue	ADA	3,804,834	89,861	7,600	2.56%
North Bannock Fire	BANNOCK	150,437	-	741	0.49%
North Latah Fire	LATAH	7,050	-	177	2.51%
North Of The Narrows Fire	BONNER	106,637	-	14	0.01%
North Side Fire	BONNER	457,638	-	20,033	4.38%

2017 Personal Property Estimate

Fire Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Northern Lakes Fire	KOOTENAI	4,865,296	-	205,692	4.23%
Oakley Fire	CASSIA	54,925	-	1,683	3.06%
Oasis Fire	ELMORE	21,472	-	18	0.08%
Oneida Cnty Fire	ONEIDA	96,354	-	4,267	4.43%
Orofino Rural Fire	CLEARWATER	33,771	-	3,180	9.42%
Paradise Valley Fire	BOUNDARY	133,561	-	3,814	2.86%
Parma Fire	CANYON, PAYETTE	712,507	-	53,301	7.48%
Placerville	BOISE	27,900	-	17	0.06%
Pocatello Valley Fire	BANNOCK	67,462	-	16	0.02%
Potlatch Fire	LATAH	145,170	-	7,899	5.44%
Raft River Fire	CASSIA	23,136	-	1,363	5.89%
Richfield Fire	LINCOLN	20,213	-	9,328	46.15%
Roberts Fire	JEFFERSON	76,081	-	1,443	1.90%
Rock Creek Fire	CASSIA, TWIN FALLS	781,200	-	10,018	1.28%
Rockland Fire	POWER	32,531	-	586	1.80%
S. Custer Fire	CUSTER	102,532	-	481	0.47%
S. Fremont Fire	FREMONT	444,166	-	10,680	2.40%
Sagle Fire	BONNER	1,229,346	-	18,647	1.52%
Salmon Tract Fire	TWIN FALLS	88,656	-	-	0.00%
Sam Owen Fire District	BONNER	241,304	-	13	0.01%
Sand Hollow Fire	PAYETTE	17,666	-	175	0.99%
Sawtooth Valley Fire	CUSTER	95,790	-	881	0.92%
Schweitzer Fire	BONNER	276,874	-	1,403	0.51%
Shelley Firth Fire	BINGHAM	400,102	-	23,258	5.81%
Shoshone City & Rural Fire	LINCOLN	152,631	-	8,433	5.53%
Shoshone County #2 Fire	KOOTENAI, SHOSHONE	1,021,264	-	91,240	8.93%
Shoshone Fire #1	SHOSHONE	282,984	29,913	23,532	18.89%
Shoshone Fire #3	SHOSHONE	35,787	17,120	3,410	57.37%
Smiley Creek Fire	BLAINE	61,527	-	0	0.00%
South Boundary Fire	BOUNDARY	183,111	-	18,528	10.12%
Spirit Lake Fire	BONNER, KOOTENAI	669,455	-	19,623	2.93%
St. Joe Valley Fire	SHOSHONE	10,159	-	945	9.30%
St. Maries Fire	BENEWAH, KOOTENAI	387,570	-	59,987	15.48%
Star Fire	ADA, CANYON	2,108,182	-	11,222	0.53%
Sunnyside Fire	CLEARWATER, NEZ PERCE	27,238	-	987	3.62%
Sunset Fire	ADA	50,383	-	-	0.00%
Tensed Fire	BENEWAH	16,993	-	57	0.33%
Teton County Fire	TETON	2,297,190	-	-	0.00%
Timberlake Fire	BONNER, KOOTENAI	867,703	-	88,061	10.15%
Troy Fire	LATAH	11,080	-	270	2.43%
Twin Falls Rural Fire	TWIN FALLS	652,750	-	60,867	9.32%
Twin Ridge Fire	CLEARWATER	28,907	-	102	0.35%
Upper Deer Flat Fire	CANYON	201,073	-	4,924	2.45%
Upper Fords Creek Fire	CLEARWATER	14,642	-	-	0.00%
W. Jefferson Fire	JEFFERSON	59,087	-	285	0.48%
W. Pend Oreille Fire	BONNER	228,757	-	506	0.22%
Weippe Fire	CLEARWATER	16,151	-	1,294	8.01%
Weiser Area Fire #1	WASHINGTON	230,729	-	2,815	1.22%

2017 Personal Property Estimate

Fire Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Wendell Fire	GOODING	172,665	-	8,511	4.93%
West End Fire	JEROME, MINIDOKA	404,198	-	102,245	25.30%
West Magic Fire	BLAINE, CAMAS	16,712	-	-	0.00%
West Priest Lake Fire	BONNER	67,504	-	120	0.18%
West Side Fire	BONNER	274,877	-	13,740	5.00%
Wheatland Fire	NEZ PERCE	73,487	-	-	0.00%
Whitney Fire	ADA	2,988,000	-	71,023	2.38%
Wilder Fire	CANYON	473,162	-	58,659	12.40%
Wilderness Ranch Fire	BOISE	158,753	-	107	0.07%
Winchester Fire	LEWIS	45,642	-	1,323	2.90%
Wood River Fire (Blaine)	BLAINE	946,663	-	10,837	1.14%
Worley Fire	KOOTENAI	855,099	-	6,090	0.71%
Yellow Pine Fire	VALLEY	17,875	-	19	0.11%
Total		72,880,411	144,703	3,030,140	4.36%

2017 Personal Property Estimate

Flood Control Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Big Wood Flood Control #9	BLAINE	41,622	-	-	0.00%
Carey Flood #2	BLAINE	4,535	-	-	0.00%
Flood Control #1	BINGHAM, BONNEVILLE, JEFFERSON, MADISON	49,654	-	-	0.00%
Flood Control #10	ADA, CANYON	357,189	-	-	0.00%
Flood Control #11	CANYON	48,414	-	-	0.00%
Flood Control #3	ADAMS, WASHINGTON	14,229	-	-	0.00%
Flood Control #5	JEFFERSON	18,851	-	-	0.00%
Flood Control #6	IDAHO	1,889	-	-	0.00%
Flood Control #7	BINGHAM	8,496	-	-	0.00%
Goose Creek Flood Control #16	CASSIA	58,336	-	-	0.00%
Raft River Flood Control #15	CASSIA	48,239	-	-	0.00%
Teton Creek F/C #18	TETON	19,056	-	-	0.00%
Twin Lakes Rathdrum F/C #17	KOOTENAI	32,600	-	-	0.00%

Total		703,110	-	-	0.00%
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Per statute flood control districts levy on real property only.

2017 Personal Property Estimate

Highway Districts (Includes County Road & Bridge) 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Ada Highway	ADA	36,744,710	-	1,550,838	4.22%
Albion Hwy	CASSIA	7,431	-	411	5.53%
Atlanta Highway	ELMORE	26,755	34	24	0.22%
Bannock Cnty Rd	BANNOCK	2,720,141	-	197,029	7.24%
Bear Lake Cnty Rd	BEAR LAKE	262,240	-	33,815	12.89%
Benewah Cnty Rd	BENEWAH	167,650	-	28,685	17.11%
Bingham Cnty Rd	BINGHAM	1,154,061	-	85,697	7.43%
Bliss Highway #2	GOODING	102,326	-	32,439	31.70%
Boise Cnty Rd	BOISE	169,871	-	5,227	3.08%
Bonner Cnty Rd	BONNER	4,353,994	-	272,242	6.25%
Bonneville Cnty Rd	BONNEVILLE	300,000	-	8,528	2.84%
Buhl Hwy	TWIN FALLS	983,861	-	65,201	6.63%
Burley Hwy	CASSIA	1,883,991	130,165	241,661	19.74%
Canyon Highway #4	CANYON	5,345,801	312,009	329,846	12.01%
Caribou Cnty Rd	CARIBOU	898,111	-	151,803	16.90%
Central Hwy	LEWIS	188,879	-	6,770	3.58%
Clarkia Hwy	SHOSHONE	73,000	-	1,302	1.78%
Clearwater Hwy.	CLEARWATER	132,800	-	16,013	12.06%
Cottonwood Highway	IDAHO	19,532	-	1,189	6.09%
Dietrich Highway #5	LINCOLN	82,196	16,463	22,223	47.07%
Downey Swan Lake Hwy	BANNOCK, FRANKLIN	62,181	-	24,743	39.79%
East Side Highway #3	KOOTENAI	1,345,442	-	43,870	3.26%
Elba-Almo (Cassia County Road)	CASSIA	44,100	2,521	1,658	9.48%
Evergreen Hwy	LEWIS	87,336	-	3,140	3.60%
Ferdinand Highway	IDAHO	35,445	-	1,364	3.85%
Filer Hwy	TWIN FALLS	462,987	-	37,806	8.17%
Franklin Cnty Rd	FRANKLIN	486,980	-	56,940	11.69%
Fremont Cnty Rd	FREMONT	2,116,230	-	61,737	2.92%
Gem Cnty Rd	GEM	85,000	-	2,518	2.96%
Gem Hwy	OWYHEE	69,301	-	3,291	4.75%
Glenns Ferry Hwy	ELMORE	511,062	96,121	144,825	47.15%
Golden Gate Highway #3	CANYON	1,132,129	54,784	46,769	8.97%
Gooding Highway #1	GOODING	425,626	-	127,548	29.97%
Grangeville Highway	IDAHO	65,686	-	7,438	11.32%
Greencreek Highway	IDAHO	14,928	-	288	1.93%
Hagerman Highway #3	GOODING	167,218	-	11,949	7.15%
Hillsdale Hwy	JEROME	524,713	31,220	48,013	15.10%
Homedale Hwy	OWYHEE	82,509	-	4,887	5.92%
Idaho Cnty Rd	IDAHO	663,448	15,377	7,089	3.39%
Jefferson Cnty Rd	JEFFERSON	524,170	-	24,417	4.66%
Jerome #7 Hwy	JEROME	1,607,650	-	213,618	13.29%
Kamiah Hwy	LEWIS	50,000	-	2,757	5.51%
Keuterville Hwy	IDAHO	14,551	-	501	3.45%
Kidder-Harris Hwy	IDAHO	8,125	-	332	4.08%
Kimama Highway #6	LINCOLN	57,714	7,951	18,269	45.43%

2017 Personal Property Estimate

Highway Districts (Includes County Road & Bridge) 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Lakes Highway #2	KOOTENAI	4,366,906	-	218,269	5.00%
Lost River Hwy	CUSTER	113,203	-	3,342	2.95%
Madison Cnty Rd	MADISON	2,806,202	-	74,151	2.64%
Minidoka Hwy	MINIDOKA	1,440,257	210,402	55,029	18.43%
Mountain Home Hwy	ELMORE	1,020,393	-	143,524	14.07%
Murtaugh Hwy	CASSIA, TWIN FALLS	213,673	-	24,128	11.29%
Nampa Highway #1	CANYON	7,323,932	-	577,437	7.88%
Nez Perce Cnty Rd	NEZ PERCE	1,722,362	-	151,642	8.80%
North Hwy	LEWIS	46,629	-	40	0.09%
North Latah Hwy	LATAH	2,747,756	-	96,988	3.53%
Notus Parma Highway #2	CANYON	816,438	-	90,172	11.04%
Oakley Hwy	CASSIA	258,261	-	20,242	7.84%
Owyhee Cnty Rd	OWYHEE	178,091	-	40,948	22.99%
Payette Cnty Rd	PAYETTE	434,057	-	84,128	19.38%
Payette Highway #1	PAYETTE	712,451	6,253	81,889	12.37%
Plummer - Gateway Hwy	BENEWAH	94,484	-	9,390	9.94%
Post Falls Highway #1	KOOTENAI	2,720,669	-	186,538	6.86%
Power County Hwy	POWER	2,588,485	799,449	247,570	40.45%
Prairie Hwy	LEWIS	215,654	3,420	4,477	3.66%
Raft River Hwy	CASSIA	277,355	14,842	40,756	20.05%
Richfield Highway #3	LINCOLN	81,515	-	37,613	46.14%
Sandpoint Highway	BONNER	1,710,235	-	116,535	6.81%
Shoshone Cnty Rd	SHOSHONE	250,000	-	49,041	19.62%
Shoshone Highway #2	LINCOLN	245,721	-	65,384	26.61%
South Latah Hwy	LATAH, NEZ PERCE	353,628	-	19,669	5.56%
Teton Cnty Rd	TETON	1,440,000	-	17,169	1.19%
Three Creek Hwy	OWYHEE	17,159	-	6,737	39.26%
Twin Falls Hwy	TWIN FALLS	4,836,281	-	326,169	6.74%
Washington Cnty Rd	WASHINGTON	656,966	-	119,281	18.16%
Weiser Valley Hwy	WASHINGTON	53,500	-	12,594	23.54%
Wendell Highway #6	GOODING	284,178	-	27,744	9.76%
West Point Highway #4	GOODING	139,053	-	19,540	14.05%
Worley Highway #4	KOOTENAI	2,453,825	-	55,167	2.25%
Total		108,881,200	1,701,011	6,970,015	7.96%

2017 Personal Property Estimate

Hospital Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Cascade Memorial Hospital	VALLEY	780,210	17,630	4,739	2.87%
Elmore Medical Center	ELMORE	1,162,062	254,349	3,713	22.21%
Garden Valley Hospital	BOISE	142,486	-	1,930	1.35%
Horseshoe Bend Hospital	BOISE	44,641	502	5,041	12.42%
Lost River Hospital	BUTTE, CUSTER	665,704	11,912	30,335	6.35%
McCall Hospital	VALLEY	1,799,364	-	21,879	1.22%
N. Custer Hospital	CUSTER	98,569	-	35,415	35.93%
N. Fremont Hospital	FREMONT	332,172	-	5,810	1.75%
Pend Oreille Hospital	BONNER	1,148,710	-	85,528	7.45%
Power County Hospital	POWER	1,712,813	216,845	475,586	40.43%
Salmon River Clinic	CUSTER	121,185	2,773	393	2.61%
Syringa Hospital	IDAHO	448,701	11,461	14,887	5.87%
Weiser Valley Hospital	WASHINGTON	535,904	-	66,231	12.36%
West Shoshone Hospital	SHOSHONE	556,116	30,556	31,971	11.24%
Total		9,548,637	546,028	783,458	13.92%

2017 Personal Property Estimate

Junior College Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
College of Western Idaho	ADA, CANYON	7,844,288	-	421,988	5.38%
No. Id Jr College	KOOTENAI	15,014,827	-	747,208	4.98%
So. Id Jr College	JEROME, TWIN FALLS	6,315,964	-	524,790	8.31%
Total		29,175,079	-	1,693,985	5.81%

2017 Personal Property Estimate

Library Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Aberdeen Library	BINGHAM	133,600	15,168	487	11.72%
Ada County Library	ADA	2,113,000	-	106,598	5.04%
American Falls Library	POWER	466,912	46,669	153,449	42.86%
Bear Lake Library	BEAR LAKE	297,345	-	37,975	12.77%
Benewah Library	BENEWAH	167,682	-	21,409	12.77%
Blackfoot Library	BINGHAM	222,971	39,588	1,246	18.31%
Boise Basin Library	BOISE	200,804	-	4,846	2.41%
Boundary Cnty Library	BOUNDARY	338,725	-	58,558	17.29%
Bruneau Valley Library	OWYHEE	13,891	-	3,481	25.06%
Camas Cnty Library	CAMAS	73,546	-	3,918	5.33%
Cambridge Comm. Library	WASHINGTON	51,321	-	14,464	28.18%
Clark County Library	CLARK	72,423	21,529	1,493	31.79%
Clarkia Free Library	SHOSHONE	16,309	-	291	1.78%
Clearwater Free Library	CLEARWATER	269,111	23,819	3,620	10.20%
Community Library Network	KOOTENAI, SHOSHONE	4,086,053	-	227,178	5.56%
Community Library Network Bond	KOOTENAI, SHOSHONE	274,338	-	11,913	4.34%
Council Valley Library	ADAMS	60,561	-	8,441	13.94%
East Bonner Library	BONNER	2,921,408	217,552	-	7.45%
Eastern Owyhee Library	OWYHEE	39,669	-	8,994	22.67%
Elk River Library	CLEARWATER	44,709	314	548	1.93%
Franklin Co. Library	FRANKLIN	274,058	-	32,108	11.72%
Fremont Library	FREMONT	366,968	-	10,538	2.87%
Garden Valley Library	BOISE	206,933	-	2,704	1.31%
Grace Library	CARIBOU	72,853	11,587	180	16.15%
Hansen Library	TWIN FALLS	46,748	-	5,076	10.86%
Horseshoe Bend Library	BOISE	60,235	-	6,085	10.10%
Kuna Library	ADA, CANYON	905,430	-	70,133	7.75%
Latah Library	LATAH	1,285,744	9,504	38,132	3.70%
Lemhi Library	LEMHI	185,854	-	6,895	3.71%
Little Wood Riv. Library	BLAINE	28,696	-	6,800	23.70%
Lizard Butte Library	CANYON, OWYHEE	129,385	-	3,616	2.79%
Lost River Community Library	BUTTE	100,117	8,318	726	9.03%
Mackay Free Library	CUSTER	41,192	-	1,304	3.17%
Madison Library	MADISON	1,170,030	41,470	12,266	4.59%
Meadows Valley Library	ADAMS	93,099	-	9,228	9.91%
Meridian Library	ADA	4,749,839	-	148,282	3.12%
Midvale Library	WASHINGTON	27,838	-	8,729	31.35%
N. Bingham Library	BINGHAM	331,563	35,269	420	10.76%
Oakley Free Library	CASSIA	20,682	-	1,534	7.42%
Ola Library	GEM	1,466	-	90	6.11%
Oneida Co Library	ONEIDA	145,265	-	26,819	18.46%
Pierce Library	CLEARWATER	56,486	2,520	1,500	7.12%
Portneuf Library	BANNOCK	565,551	34,116	15,059	8.70%
Prairie Library	ELMORE	922	-	45	4.83%
Prairie-River Library	IDAHO, LEWIS, NEZ PERCE	525,986	-	58,439	11.11%

2017 Personal Property Estimate

Library Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Priest Lake Library	BONNER	158,245	-	479	0.30%
Richfield Library	LINCOLN	22,887	911	9,770	46.67%
Rockland Library	POWER	29,051	1,975	1,184	10.87%
S. Bannock Library	BANNOCK	417,537	5,068	107,269	26.90%
Snake River Library	BINGHAM	216,930	28,099	1	12.95%
Stanley Community Library	CUSTER	56,650	-	1,480	2.61%
Sugar-Salem Library	FREMONT, MADISON	55,730	-	4,119	7.39%
Valley Of Tetons Library	TETON	467,867	-	5,333	1.14%
W. Jefferson Library	JEFFERSON	161,725	-	16,135	9.98%
West Bonner Library	BONNER	592,336	-	39,835	6.73%
Wilder Free Library	CANYON	129,541	20,804	1,615	17.31%

Total	25,565,817	564,282	1,322,835	7.38%
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2017 Personal Property Estimate

Abatement Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Bannock Abatement	BANNOCK	112,805	-	11,598	10.28%
Battle Grnd Abatement	CUSTER	17,128	-	1,162	6.79%
Bear River Abatement	BEAR LAKE	94,760	-	23,977	25.30%
Bingham Abatement	BINGHAM	487,468	-	36,198	7.43%
Camas County Abatement	CAMAS	9,955	-	533	5.35%
Canyon County Abatement	CANYON	1,897,530	-	179,419	9.46%
Edwards Mosquito Abatement	VALLEY	203,580	-	1,260	0.62%
Elmore Abatement	ELMORE	141,719	-	31,472	22.21%
Fish Haven Abatement	BEAR LAKE	49,856	-	279	0.56%
Fort Henry Abatement	FREMONT	15,590	-	695	4.46%
Franklin Abatement	FRANKLIN	195,398	-	22,892	11.72%
Gem County Abatement	GEM	539,786	-	17,196	3.19%
Jefferson Abatement (Bonvl-Jeff)	BONNEVILLE, JEFFERSON	139,834	-	6,375	4.56%
Mackay Abatement	CUSTER	22,017	-	249	1.13%
Madison Cnty Abatement	MADISON	589,567	-	29,278	4.97%
Midway Abatement	JEFFERSON	444,609	-	34,406	7.74%
Payette Abatement	PAYETTE	385,250	-	63,783	16.56%
Power Abatement	POWER	306,581	-	124,010	40.45%
Roberts Abatement	JEFFERSON	43,001	-	6,919	16.09%
S. W. Ada Abatement	ADA	1,102,394	-	43,254	3.92%
Teton Abatement	TETON	265,000	-	3,020	1.14%
Twin Falls Abatement	TWIN FALLS	610,836	-	42,723	6.99%

Total	7,674,664	-	680,695	8.87%
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2017 Personal Property Estimate

Port District 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Port Of Lewiston	NEZ PERCE	405,000	-	35,700	8.81%

2017 Personal Property Estimate

Recreation Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Almo Recreation	CASSIA	2,605	-	108	4.16%
Bay Drive Recreation	BONNER	9,468	-	25	0.26%
Blaine Recreation	BLAINE	1,333,973	-	19,232	1.44%
Castleford Recreation	TWIN FALLS	51,720	-	2,199	4.25%
Clearwater West Rec	CLEARWATER	946	-	63	6.63%
Deary Recreation	LATAH	44,000	-	2,225	5.06%
Dworshak Rec	CLEARWATER	68,692	-	4,483	6.53%
Eastern Elmore Rec	ELMORE	123,855	35,611	24,394	48.45%
Elk River Rec	CLEARWATER	28,001	-	541	1.93%
Filer Recreation	TWIN FALLS	129,756	-	10,596	8.17%
Genesee Recreation	LATAH	75,346	-	4,168	5.53%
Gooding Recreation	GOODING	167,651	-	51,473	30.70%
Holbrook Recreation	ONEIDA	2,562	-	751	29.32%
J. K. Recreation	LATAH, NEZ PERCE	20,346	-	835	4.10%
Jerome Recreation	JEROME	603,677	48,353	31,986	13.31%
Lincoln Cnty Recreation	LINCOLN	152,406	4,745	50,225	36.07%
Middleton Recreation	CANYON	560,531	-	13,255	2.36%
Oakley Recreation	CASSIA	76,168	-	5,970	7.84%
Payette Recreation	PAYETTE	512,659	-	84,769	16.54%
Pierce Rec	CLEARWATER	60,348	-	5,380	8.91%
Potlatch Recreation	LATAH	81,949	-	4,532	5.53%
Samaria Recreation	ONEIDA	8,582	-	1,233	14.36%
Selkirk Recreation	BONNER	189,696	10,431	168	5.59%
Ten Davis Recreation	CANYON	12,618	-	1,603	12.71%
Troy Recreation	LATAH	39,511	-	1,201	3.04%
Valley Recreation	JEROME	127,770	13,681	5,884	15.31%
Weippe Fraser Rec	CLEARWATER	10,200	-	2,286	22.41%
Wendell Recreation	GOODING	125,295	-	13,596	10.85%
Western Ada Recreation	ADA	862,000	-	26,248	3.05%
Western Elmore Rec	ELMORE	280,000	-	39,368	14.06%
Whitebird Area Recreation	IDAHO	9,291	-	180	1.94%

Total	5,771,622	112,821	408,974	9.04%
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2017 Personal Property Estimate

Sewer and Water Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Arrowhead Water	LEMHI	9,819	-	36	0.37%
Avery Sewer & Water	SHOSHONE	4,088	-	129	3.16%
Bottle Bay S/W	BONNER	28,159	-	159	0.56%
Cataldo Water	KOOTENAI, SHOSHONE	11,710	-	1,169	9.98%
Central Orchards Swr	NEZ PERCE	261,095	-	3,714	1.42%
Cleland Bay Sewer	KOOTENAI	5,401	-	3	0.05%
Eagle Sewer	ADA	87,500	-	1,463	1.67%
Elk Bend Sewer	LEMHI	27,576	-	801	2.91%
Fish Haven Rec. Swr	BEAR LAKE	33,181	-	187	0.56%
Granite Reeder S/W	BONNER	26,759	-	37	0.14%
Hayden Lake Rec S/W	KOOTENAI	61,876	-	350	0.57%
Judgetown S/W	CLEARWATER	3,778	-	130	3.45%
Kidd Island Bay Lots Swr	KOOTENAI	41,124	-	630	1.53%
Kingston Cataldo Sewer	KOOTENAI, SHOSHONE	30,131	-	3,517	11.67%
Kingston Wtr	SHOSHONE	6,930	-	598	8.63%
Kootenai Ponderay Swr	BONNER	3,882	-	323	8.32%
Kootenai Water #1	KOOTENAI	116,519	-	3,825	3.28%
Moreland S/W	BINGHAM	13,909	-	284	2.04%
North Lake S/W	VALLEY	202,535	-	699	0.35%
Payette Lakes Rec. S/W	VALLEY	177,051	-	572	0.32%
S. Lake Rec. S/W	VALLEY	18,112	-	105	0.58%
Star S/W	ADA, CANYON	407,443	-	4,438	1.09%
Sun Valley S/W	BLAINE	1,550,948	-	25,318	1.63%
Taylor Mountain S&W	BONNEVILLE	51,217	-	336	0.66%
Warm Lake Rec. Wtr	VALLEY	32,406	-	3,011	9.29%
Wayside Sewer	MINIDOKA	1,664	-	155	9.30%
West Bonner S/W	BONNER	18,306	-	1,871	10.22%
Williams Lake S/W	LEMHI	45,317	-	90	0.20%

Total	3,278,436	-	53,950	1.65%
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2017 Personal Property Estimate

Watershed Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Hayden Lake Watershed	KOOTENAI	125,000	-	21	0.02%
Little Lost River Watershed	BUTTE	5,029	-	-	0.00%

Total		130,029	-	21	0.02%
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2017 Personal Property Estimate

Infrastructure Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Budget	P-Tax Loss Due to Levy Limit	P-Tax Shift	Shift & Loss as % of Total Ptax
Avimor Community	ADA	4,371	-	-	0.00%
Harris Ranch 1	ADA	434,281	-	-	0.00%

Total	438,652	-	-	0.00%
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Per statute infrastructure districts levy on real property only.

2017 Personal Property Estimate

Urban Renewal Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Allocation	Change in Allocation Locally Ass'd + Broad Op Prop		Shift & Loss as % of Total Ptax
			Loss	Gain	
Central District U/R (1) (1987)	ADA	4,986,889	(93,164)		-1.87%
Eagle Downtown East End U/R (6) (2007)	ADA	529,272	(4,987)		-0.94%
Meridian U/R (2) (2002)	ADA	1,283,796	(220,300)		-17.16%
Myrtle-River Street (3) (1995)	ADA	8,423,008		113,154	1.34%
Westside Downtown U/R	ADA	2,976,739	(117,252)		-3.94%
30th Street Area (7) (2012)	ADA	693,173		3,334	0.48%
River Front East (8) (2012)	ADA	531,474		5,934	1.12%
Ten Mile Road RAA (9) (2016)	ADA	43,928		1,707	3.89%
Downtown Chubbuck #5 (1992)	BANNOCK	2,478,765		153,611	6.20%
North Yellowstone U/R (2004)	BANNOCK	1,394,115	(33,620)		-2.41%
Naval Ordinance U/R (2007)	BANNOCK	227,356	(158,516)		-69.72%
North Portneuf U/R (2008)	BANNOCK	129,064		6,415	4.97%
Pine Ridge Mall RAA (2016)	BANNOCK	193,845		12,013	6.20%
Blackfoot RAA (1998)	BINGHAM	517,204	(68,927)		-13.33%
Riverview RAA (2006)	BINGHAM	111,099	(67,938)		-61.15%
Country Club Road RAA (2014)	BINGHAM	239,297	(65,735)		-27.47%
Bellevue U/R (2008)	BLAINE	52,731		750	1.42%
Gateway District RAA (2012)	BLAINE	161,986		2,409	1.49%
Ketchum U/R (2007)	BLAINE	1,338,349		10,331	0.77%
Northern U/R (1) (2006)	BONNER	472,658	(40,422)		-8.55%
Dover Urban Renewal (2) (2006)	BONNER	686,256		34,561	5.04%
Downtown U/R (3) (2006)	BONNER	730,008		27,276	3.74%
Priest River U/R (4) (2007)	BONNER	57,850		5,548	9.59%
Oldtown RAA (5) (2009)	BONNER	26,723	(1,412)		-5.28%
Hitt Road (1995)	BONNEVILLE	213,183	(12,992)		-6.09%
Pancheri Yellowstone RAA (2007)	BONNEVILLE	89,456	(727)		-0.81%
Snake River RAA (2002)	BONNEVILLE	2,108,322	(17,144)		-0.81%
River Commons RAA (2004)	BONNEVILLE	1,089,606	(8,861)		-0.81%
Eagle Ridge RAA (2014)	BONNEVILLE	39,794	(326)		-0.82%
Bonnors Ferry U/R (2011)	BOUNDARY	112,116	(17,128)		-15.28%
Caldwell RAA (1999)	CANYON	7,840,282		482,515	6.15%
City of Nampa RAA (2007)	CANYON	4,320,736		122,987	2.85%
Middleton Downtown RAA (2009)	CANYON	105,852	(777)		-0.73%
Historic Mercy Hospital (2015)	CANYON	10	-		0.00%
Burley RAA (1999)	CASSIA	1,472,385	(418,768)		-28.44%
2nd Burley 2007 RAA	CASSIA	290,826	(83,330)		-28.65%
3rd Burley 2009 RAA	CASSIA	233,673	(62,369)		-26.69%
Mountain Home U/R	ELMORE	813,123	(403,448)		-49.62%
Ashton RAA (1997)	FREMONT	36,138		1,222	3.38%
Historic High School & City Park (2014)	FREMONT	10,030		342	3.41%
Riggins U/R (2007)	IDAHO	16,363		497	3.04%
Fremont Avenue U/R (1995)	JEFFERSON	290,156	(57,921)		-19.96%
Crossroads 2009 U/R (Rural Only)	JEROME	124,112		1,695	1.37%
Southeast Industrial RAA (2006)	JEROME	1,586,901	(521,303)		-32.85%
Jerome U/R Area 3 RAA (2014)	JEROME	66,433	(21,843)		-32.88%
Jerome U/R Area 4 RAA (2014)	JEROME	0	0	0	NA

2017 Personal Property Estimate

Urban Renewal Districts 2/22/2018	County District(s) Are Located In	2017 P-Tax Allocation	Change in Allocation Locally Ass'd + Broad Op Prop		Shift & Loss as % of Total Ptax
			Loss	Gain	
PF Center Point URD (1) (2002)	KOOTENAI	691,899	(39,787)		-5.75%
Lake District (Cd'A) URD (6) (1998)	KOOTENAI	4,404,411		135,110	3.07%
PF East URD (3) (2002)	KOOTENAI	2,797,554		126,281	4.51%
PF Expo U/R (2) (2002)	KOOTENAI	242,463	(2,987)		-1.23%
CDA River URD (7) (2003)	KOOTENAI	1,318,734		41,987	3.18%
Spirit Lake U/R (10) (2006)	KOOTENAI	198,225		8,959	4.52%
Hayden URD (8) (2006)	KOOTENAI	633,277	(7,525)		-1.19%
West Seltice II U/R (9) (2006)	KOOTENAI	173,961		9,526	5.48%
PF 4th Street (2004 City Center) U/R (5)	KOOTENAI	426,722		17,690	4.15%
Harrison U/R (2011)	KOOTENAI	2,912		138	4.74%
Legacy Crossing U/R (2009)	LATAH	211,876		3,146	1.48%
Downtown District Redevelopment (2003)	MADISON	649,385	(27,360)		-4.21%
North Highway U/R (1991)	MADISON	748,426	(31,526)		-4.21%
Univesity Blvd 12 West (2007)	MADISON	329,054	(13,858)		-4.21%
Washington School U/R (1998)	MADISON	175,795	(7,407)		-4.21%
North Interchange (2015)	MADISON	304,039	(12,749)		-4.19%
Burley Urban Renewal (1999)	MINIDOKA	50,097		10,855	21.67%
N.W. Heyburn Industrial U/R (2011)	MINIDOKA	69,464	(2,482)		-3.57%
Urban Renewal Area No. 1 (2014)	MINIDOKA	34,557		2,069	5.99%
Urban Renewal Area No. 4 (2015)	MINIDOKA	9,993		958	9.59%
Downtown RAA #3 (2005)	NEZ PERCE	395,446	(29,307)		-7.41%
Payette Urban Renewal	PAYETTE	108,017	(30,481)		-28.22%
Pocatello Airport RAA (2010)	POWER	108,655	(16,334)		-15.03%
Driggs Urban Renewal (2004)	TETON	177,695	(2,835)		-1.60%
Victor RAA (2015)	TETON	6,944		100	1.44%
Front Steet RAA (2016)	TETON	7,587	(142)		-1.87%
Urban Renwal #4 (1998)	TWIN FALLS	2,637,166	(1,501,504)		-56.94%
Annex 2013 #4 (aka 4-1) (1998)	TWIN FALLS	67,511	(38,647)		-57.25%
Buhl Urban Renewal (2000)	TWIN FALLS	171,808	(7,012)		-4.08%
Urban Renewal #4-3 (Chob) (2011)	TWIN FALLS	5,956,296	(3,409,786)		-57.25%
East Buhl Industrial U/R (2011)	TWIN FALLS	86,577	(13,247)		-15.30%
Urban Renewal 4-4 (Clif)(2015)	TWIN FALLS	1,300,649	(744,590)		-57.25%
McCall U/R (1990)	VALLEY	716,419		10,849	1.51%

Total	74,358,696	(8,438,776)	1,353,969	-11.35%
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