

Taxing District Statutes 2025

Idaho Code	District Type	Petition	Hearing	Election	Order	Notice	Resolution	State Tax Comm.
21-801	Airport (regional)¹							NA
21-805	Establishment	X		X	IDOT	X		NA
21-805A	Annexation to authority	X		X	IDOT	X		NA
21-805B	Withdrawal from authority	X		X	IDOT	X		NA
31-3901	Ambulance							
31-3901 (2)	No new county ambulance service - 7/1/2020							
31-3908	Ambulance district prior to 7/1/2020 authorized	X	X		CC	X		63-215
31-3911	Ambulance District on/after 7/1/2020 authorized	X	X	X	CC	X		63-215
31-3922	Dissolution	X	X	X	CC	X		63-215
67-4902	Auditorium							
67-4904	Petition - Contents and amendments	X						
67-4906	Hearing on petition					X		
67-4907	Organization and creation		X	X	DC			63-215
67-4918	Inclusion of property - petition, hearing, order	X	X		DC	X		63-215
67-4919	Exclusion of property - petition, hearing, order	X	X	X	DC	X		63-215
67-4929	Inclusion or exclusion - election	X		67-4919	CC	67-4919		63-215
67-4930	Dissolution	X		X	CC	X		63-215
27-101	Cemetery							
27-103	Joint cemetery	X		X	CC			
27-104	Petition	X						
27-105	Notice of hearing		X		CC	X		
27-106	Notice of election					X		
27-107	Election			X	CC			
27-108	Creation				CC			63-215
27-112	Annexation or exclusion	X	X	X	CC	27-106		63-215
27-113	Annexation in adjoining counties	X	X	X	CC	27-106		63-215
27-125	Adoption of Budget - Hearing > \$3,500		X		CC			
27-126	Notice of Hearing				CC	X		
27-129	Consolidation of District - Election			X	BCD			63-215
50-1	City							
50-101	Incorporation	X				X		
50-102	Newly created		X		CC	X		63-215
50-222	Annexation	X	X		City Council/DC	X		63-215
50-2201	Disincorporation	X						
50-2202	Election to determine question			X				
50-2205	Order of disincorporation				CC			63-215 ²
33-2101	Community College							
33-2104	Formation/Creation	X		X	CC	X		63-215
33-2105	Addition of territory	X		X	CC/SBE	X		63-215

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31-101	County							
31-103 to 146	County boundary descriptions							
31-201 to 214	Removal of County Seat/boundary changes	X	X	X	Legislature	X		X
50-3102	Community Infrastructure							
50-3103	Creation of district	X	X	X				
50-3105	District powers							
50-3108	General obligation bonds			X			X	
50-3112	Notice and conduct of election			X		X		
50-3116	Dissolution of district			X		X	X	
42-2901	Drainage							
42-2905	Petition for organization	X				X		
42-2907	Notice of hearing		X			X		
42-2908	Hearing							
42-2909	Decree			X	DC			63-215
42-2918	Alteration of boundaries				DC			63-215
42-2980	Dissolution of district				DC			63-215
25-2601	Pest Extermination							
25-2604	Control districts	X	X	X	CC	X		63-215
22-301	Fair¹	X	X			X		N/A
22-303	Creation				CC			N/A
31-1401	Fire							
31-1403	Petition	X				X		
31-1404	Hearing		X			X		
31-1405	Election			X		X		
31-1407	Creation				CC			63-215
31-1411	Annexation in same county	X	X	X	CC	X		63-215
31-1411	Consolidation of districts	X	X	X	FDB	X		63-215
31-1412	Annexation in adjoining county	X	X	X	CC	X		63-215
31-1429	Inclusion, annexation or withdrawal of area in cities				FDB, GB			
31-1434	Any dissolution	X	X	X	CC	X		63-215
31-1437	Liability for indebtedness of fire protection district after boundary change							63-215
42-3104	Flood Control							
42-3105	Petition to establish district	X						
42-3106	Division of district - survey and maps							
42-3107	Notice of hearing					X		
42-3108	Hearing and order		X		DC			63-215
42-3120	Enlargement of district - petition	X			DC			63-215
42-3121 to 3125	Consolidation of districts	X	X	X	DC	X		63-215
42-3126	Dissolution of district	X		X	DC			63-215
42-3127	Exclusion of a division	X	X		DC	42-3107		63-215

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25-2401	Herd¹						N/A
25-2402	Petition	X					N/A
25-2403	Notice of hearing					X	N/A
25-2404	Order creating district		X		CC		N/A
40-601	Highway						
40-1401	Election for on County-wide district		X	X			
40-206	Notice of election					X	
40-1404	Organization of county-wide district						63-215
40-1407	Dissolution of county-wide highway districts				CC		63-215 ²
40-1502	Consolidation of districts	X			CC		
40-1504	Notice of hearing					X	
40-1505	Hearing		X		CC	40-206	
40-1507	Notice of election					X	
40-1511	Order for consolidation				CC		63-215
40-1602	Detachment Petition	X					
40-1604	Notice of hearing					X	
40-1605	Hearing	X	X		CC		
40-1606	Notice of election		X			X	
40-1607	Election			X			
40-1608	Order of detachment				CC		63-215
40-1614	Deannexed from another county				HC		63-215
40-1615	Petition for annexation	X					63-215
40-1617	Notice of hearing					40-206	
40-1618	Hearing		X				
40-1620	Order of Annexation				CC		63-215
40-1706	Adjustment of district boundaries	X	X	X	CC/DC	40-206	63-215
40-1802	Petition for dissolution	X					
40-1804	Notice for hearing					40-206	
40-1805	Hearing	X	X		CC		
40-1806	Notice of election					40-206	
40-1809	Election and order of dissolution			X	CC		63-215 ²

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39-1319	Hospital							
39-1320	Petition	X						
39-1321	Joint hospital	X						
39-1322	Notice of hearing		X			X		
39-1323	Notice of election					X		
39-1324	Election			X				
39-1325	Order establishing district				CC			63-215
39-1325A	Petition for dissolution	X	X	X	CC	X		63-215 ²
39-1325B	Non-functioning district				CC			63-215 ²
39-1325C	Effect of dissolution				CC			63-215 ²
43-101	Irrigation¹							N/A
43-102	Petition for organization	X						N/A
43-106	Notice of hearing					X		N/A
43-108	Order of Board				DB			N/A
43-110	Notice of election		X	X		X		N/A
43-114	Order				CC			N/A
42-4403	Levee							
42-4405	Petition for organization	X						
42-4408	Notice of hearing					X		
42-4409	Hearing & notice of election		X			X		
42-4411	Election			X				
42-4412	Order				DC			63-215
33-2701	Library							
33-2703	Establishment and limitations							
33-2704	Petition and notice of hearing	X	X			X		
33-2705	Election and order			X	CC	X		63-215
33-2706	Establishment of district in more than one county	X	X	X	CC ³	X		63-215
33-2707	Addition of territory	X		X	CC ³ /BOT	X		63-215
33-2708	Alternate method	X			CC ³ /BOT	X		63-215
33-2709	City library joining a library district	X		X	CC ³ /BOT	X		63-215
33-2711	Consolidation	X	X		CC ³ /BOT	X		63-215
33-2713	Dissolution			X	CC ³	X		63-215 ²

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Idaho Code	District Type	Petition	Hearing	Election	Order	Notice	State Tax Comm.
39-2801	Mosquito Abatement						
39-2802	Formation of district	X	X	X	X	X	63-215
39-2806	Annexation	X		X	X	X	63-215
39-2807	Consolidation			X	BOT		63-215
39-2810	Withdrawal & dissolution	X	X		CC	X	63-215 ²
31-4701	Meseum¹	X	X	X	CC	X	N/A
31-43	Planned unit development recreation						
31-4304A	Creation of a planned unit development rec district	X			CC		63-215
31-4319	Annexation			X		X	63-215
31-4320	Dissolution of District	X		X	CC	X	63-215
70-1101	Port						
70-1102	Formation petition	X					
70-1103	Petition and election	X				X	
70-1106	Notice of election			X		X	
70-1108	District formation-order				CC		63-215
70-1109	Annexation-petition	X					
70-1111	Annexation-election			X			
70-1113	Annexation-order				CC		63-215
70-1114	Disincorporation	X		X	CC		63-215 ²
31-4302	Recreation						
31-4303	Definitions						
31-4304	Petition-election-order	X		X	CC	X	63-215
31-4319	Annexation	31-4304		X	CC	31-4304	63-215
31-4320	Dissolution	X		X	CC	31-4304	63-215 ²
31-4320A	Dissolution of inactive district				CC		63-215 ²
33-301	School						
33-302	Classification						
33-307	Altering boundaries				SBE		63-215
33-308	Excision & annexation	X		X	33-403/CC	33-402	63-215
33-309	Lapsed districts-annexation		X		SBE	X	63-215
33-310	Consolidation of districts		X		SBE	X	63-215
33-310A	Consolidation of contiguous districts	X	33-310		SBE	33-310	63-215
33-311	Plan of consolidation			X	SBE	X	
33-312	Division of districts		X	X	SBE	X	
33-351	Subdistricts	X		X	33-352	33-407	
33-352	Establishment	33-351	X	33-351	BOT	33-407	
33-402	Notice requirements		X	X		X	

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31-4901	Solid Waste¹						N/A
31-4903	Establishment of district				CC		N/A
31-4907	Annual budget		X			X	
31-4909	No power to tax						N/A
31-4919	Inclusion of additional counties				CC		N/A
31-4920	Withdrawal of participating county				CC		N/A
31-4921	Dissolution				CC		N/A
50-20	Urban Renewal¹						63-215
50-29	Although this unit of government has no power to levy taxes, the STC has agreed to map all new and altered boundaries of the revenue allocation areas. Therefore, this unit of government must comply with section 63-215 and Rule 225						
42-32	Water and/or Sewer						
42-3202	Definitions						
42-3202A	Recreational water and/or sewer						
42-3202B	Petition	X					
42-3204	Petition	X					
42-3206	Notice of hearing		X			X	
42-3207	Order			X	DC	X	63-215
42-3218	Inclusion of property	X	X	X	DC	X	63-215
42-3219	Exclusion of lands	X	X		DC	X	63-215
42-3219A	Exclusion of lands					X	
42-3219B	Exclusion of lands					X	
42-3229	Notice of budget hearing		X			X	
42-3233	Mergers authorized			X			
42-3237	Court order declaring merger				DC		63-215
42-3239	Dissolution of a district	X	X	X	DC	X	63-215
42-3240	Annexation or withdrawal of area in a city	X	X	X	DC		63-215
42-37	Watershed						
42-3703	Definitions						
42-3705	Creation	X		X	SCC	X	63-215
42-3717	Discontinuance	X		X	SCC/SOS	X	63-215 ²
22-4301	Weather Modification			X	CC	X	63-215
22-24	Weed Control¹						

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BCD	Board of Cemetery District
BOT =	Board of Trustees of the district
CC =	County Commissioners
DB =	District Board
DC =	District Court
FDB =	Fire District Board
GB =	Governing Board
IDOT =	Idaho Department of Transportation
SBE =	State Board of Education
SCC =	Soil Conservation Commission
SOS =	Secretary of State
Note #1	This district has no power to levy taxes
Note #2	Order Only
Note #3	County Commissioners of home county