

Tax Districts  
formations, alterations, dissolutions

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
<a href="#">21-8</a>	<b>Airport (regional) <sup>1</sup></b>							
<a href="#">21-801</a>		x						NA
<a href="#">21-805</a>	Establishment		x		x	IDOT	x	NA
<a href="#">21-805A</a>	Annexation to authority		x		x	IDOT	x	NA
<a href="#">21-805B</a>	Withdrawal from authority		x		x	IDOT	x	NA
<a href="#">31-39</a>	<b>Ambulance</b>							
<a href="#">31-3901</a>		x						
<a href="#">31-3907</a>	Termination					CC		63-215
<a href="#">31-3908</a>	Ambulance district authorized		x	x		CC	x	<a href="#">63-215</a>
<a href="#">67-49</a>	<b>Auditorium</b>							
<a href="#">67-4902</a>		x						
<a href="#">67-4904</a>	Petition-contents and amendments		x					
<a href="#">67-4906</a>	Hearing on petition						x	
<a href="#">67-4907</a>	Organization and creation			x	x	DC		<a href="#">63-215</a>
<a href="#">67-4918</a>	Inclusion of property-petition, hearing, order		x	x		DC	x	63-215
<a href="#">67-4919</a>	Exclusion of property-petition, hearing, order		x	x	x	DC	x	63-215
<a href="#">67-4929</a>	Inclusion or exclusion-election		x		67-4919	CC	67-4919	63-215
<a href="#">67-4930</a>	Dissolution		x		x	CC	x	63-215 <sup>2</sup>
<a href="#">27-1</a>	<b>Cemetery</b>							
<a href="#">27-101</a>		x						

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<a href="#">27-102</a>	Creation and Organization	x						
<a href="#">27-103</a>	Joint Cemetery		x		x	CC		
<a href="#">27-104</a>	Petition		x					
<a href="#">27-105</a>	Notice of hearing			x		CC	x	
<a href="#">27-106</a>	Notice of election						x	
<a href="#">27-107</a>	Election				x	CC		
<a href="#">27-108</a>	Creation					CC		<a href="#">63-215</a>
<a href="#">27-112</a>	Annexation or exclusion		x	x	x	CC	27-106	63-215
<a href="#">27-113</a>	Annexation in adjoining counties		x	x	x	CC	27-106	63-215
<a href="#">50-224</a>	Effect of annexation - regarding cities							63-215
	Cemeteries are exempt from 50-224							
<a href="#">50-1</a>	<b>City</b>							
<a href="#">50-101</a>		x						
<a href="#">50-101</a>	Incorporation		x				x	
<a href="#">50-102</a>	Newly created			x		CC		<a href="#">63-215</a>
<a href="#">50-2</a>								
<a href="#">50-222</a>	Annexations		x			City Council/DC		63-215
<a href="#">50-224</a>	Effect of annexation - regarding cities							63-215
<a href="#">50-22</a>								
<a href="#">50-2201</a>	Disincorporation		x					
<a href="#">50-2202</a>	Election to determine question				x			
<a href="#">50-2205</a>	Order of disincorporation					CC		63-215 <sup>2</sup>
<a href="#">50-31</a>	<b>Community Infrastructure</b>							
<a href="#">50-3102</a>	Definitions	x						
<a href="#">50-3103</a>	Creation		x	x		Governing Body	x	<a href="#">63-215</a>
<a href="#">50-3106</a>	Change in District Boundary - Deletion		x	x	x	District Board	x	63-215

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<a href="#">50-3106</a>	Change in District Boundary - Addition		x	x		District Board	x	63-215
<a href="#">50-3117</a>	Exclusions and exemptions							
<a href="#">50-3116</a>	Dissolution						x	63-215
<a href="#">33-21</a>	<b>Community College</b>							
<a href="#">33-2101</a>		x						
<a href="#">33-2104</a>	Formation/Creation		x		x	CC	x	<a href="#">63-215</a>
<a href="#">33-2105</a>	Addition of territory		x		x	CC/SBE	X	63-215
	<b>County</b>	x						
<a href="#">31-1</a>	County boundary descriptions							
<a href="#">31-2</a>	Removal of County Seat/boundary changes		x	x	x	Legislature	x	<a href="#">63-215</a>
<a href="#">42-29</a>	<b>Drainage</b>							
<a href="#">42-2901</a>		x						
<a href="#">42-2905</a>	Petition for organization		x				x	
<a href="#">42-2907</a>	Notice of hearing						x	
<a href="#">42-2908</a>	Hearing			x				
<a href="#">42-2909</a>	Decree					DC		<a href="#">63-215</a>
<a href="#">42-2918</a>	Alteration of boundaries					DC		63-215
<a href="#">42-2980</a>	Dissolution of district		x			DC		63-215
<a href="#">25-26</a>	<b>Pest Extermination</b>							
<a href="#">25-2601</a>		x						

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<a href="#">25-2604</a>	Control districts		x	x	x	CC	x	<a href="#">63-215</a>
<a href="#">22-3</a>	<b>Fair<sup>1</sup></b>							
<a href="#">22-301</a>		x	x				x	NA
<a href="#">22-303</a>	Creation					CC		NA
<a href="#">31-14</a>	<b>Fire</b>							
<a href="#">31-1401</a>		x						
<a href="#">31-1403</a>	Petition		x				x	
<a href="#">31-1404</a>	Hearing			x			x	
<a href="#">31-1405</a>	Election				x		x	
<a href="#">31-1407</a>	Creation					CC		<a href="#">63-215</a>
<a href="#">31-1411</a>	Annexation in same county		x	x	x	CC	x	63-215
<a href="#">31-1413</a>	Consolidation of districts		x	x	x	FDB	x	63-215
<a href="#">31-1412</a>	Annexation in adjoining county		x	x	x	CC	x	63-215
<a href="#">31-1429</a>	Inclusion, annexation, withdrawal regarding cities							
<a href="#">31-1434</a>	Any dissolution		x	x	x	CC	x	63-215 <sup>2</sup>
<a href="#">42-31</a>	<b>Flood Control</b>							
<a href="#">42-3104</a>		x						
<a href="#">42-3105</a>	Petition to establish district		x					
<a href="#">42-3106</a>	Division of district - survey and maps							
<a href="#">42-3107</a>	Notice of hearing						x	
<a href="#">42-3108</a>	Hearing and order			x		DC		<a href="#">63-215</a>

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<a href="#">42-3120</a>	Enlargement of district - petition		x			DC		63-215
<a href="#">42-3121 to 3125</a>	Consolidation of districts		x	x	x	DC	x	63-215
<a href="#">42-3126</a>	Dissolution of district		x		x	DC		63-215 <sup>2</sup>
<a href="#">42-3127</a>	Exclusion of a division		x	x		DC	42-3107	63-215
<a href="#">25-24</a>	<b>Herd</b>							
<a href="#">25-2401</a>		x						<a href="#">63-215</a>
<a href="#">25-2402</a>	Petition		x					63-215
<a href="#">25-2403</a>	Notice of Hearing						x	63-215
<a href="#">25-2404</a>	Order creating district			x		CC		63-215
<a href="#">40-6</a>	<b>Highway</b>							
<a href="#">40-601</a>		x						
<a href="#">40-14</a>								
<a href="#">40-1401</a>	Election for one County-wide district			x	x			
<a href="#">40-1402</a>	Notice of election						<a href="#">40-206</a>	
<a href="#">40-1404</a>	Organization					CC		<a href="#">63-215</a>
<a href="#">40-1407</a>	Dissolution of districts					CC		63-215 <sup>2</sup>
<a href="#">40-15</a>								
<a href="#">40-1502</a>	Consolidation of districts		x					
<a href="#">40-1503</a>	Notice of hearing						40-206	
<a href="#">40-1505</a>	Hearing			x				
<a href="#">40-1507</a>	Notice of election						40-206	
<a href="#">40-1511</a>	Order for consolidation					CC		63-215
<a href="#">40-16</a>	Detatchments and Annexations							

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<a href="#">40-1602</a>	Detachments		x					
<a href="#">40-1604</a>	Notice of hearing						40-206	
<a href="#">40-1605</a>	Hearing			x				
<a href="#">40-1606</a>	Notice of election			x				
<a href="#">40-1607</a>	Election				x			
<a href="#">40-1608</a>	Order of detachment					CC		<a href="#">63-215</a>
<a href="#">40-1614</a>	Deannexed from another county					HC		63-215
<a href="#">40-1615</a>	Petition for annexation		x					
<a href="#">40-1617</a>	Notice of hearing						40-206	
<a href="#">40-1619</a>	Hearing			x				
<a href="#">40-1620</a>	Order					CC		63-215
<a href="#">40-1624</a>	Annexation of contiguous territory				x			63-215
<a href="#">40-17</a>	County Highway Reorganization							
<a href="#">40-1706</a>	Adjustment of district boundaries		x	x	x	CC/DC	40-206	63-215
<a href="#">40-18</a>	Dissolution of districts							
<a href="#">40-1802</a>	Petition for dissolution		x					
<a href="#">40-1804</a>	Notice for hearing						40-206	
<a href="#">40-1805</a>	Hearing			x				
<a href="#">40-1809</a>	Election and order of dissolution				x	CC		63-215 <sup>2</sup>
<a href="#">39-13</a>	<b>Hospital</b>							
<a href="#">39-1319</a>		x						
<a href="#">39-1320</a>	Petition		x					
<a href="#">39-1321</a>	Joint Hospital		x					
<a href="#">39-1322</a>	Notice of hearing			x			x	
<a href="#">39-1323</a>	Notice of election						x	

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<a href="#">39-1324</a>	Election				x			
<a href="#">39-1325</a>	Order establishing district					CC		<a href="#">63-215</a>
<a href="#">39-1325A</a>	Petition for Dissolution		x	x	x	CC	x	63-215 <sup>2</sup>
<a href="#">39-1325B</a>	Non-functioning district					CC		63-215 <sup>2</sup>
<a href="#">39-1325C</a>	Effect of dissolution					CC		63-215 <sup>2</sup>
<a href="#">43-1</a>	<b>Irrigation <sup>1</sup></b>							
<a href="#">43-101</a>		x						NA
<a href="#">43-102</a>	Petition for organization		x					NA
<a href="#">43-106</a>	Notice of hearing			x			x	NA
<a href="#">43-110</a>	Notice of election				x		x	NA
<a href="#">43-114</a>	Order					CC		NA
<a href="#">42-44</a>	<b>Levee</b>							
<a href="#">42-4403</a>		x						
<a href="#">42-4405</a>	Petition for organization		x					
<a href="#">42-4408</a>	Notice of hearing						x	
<a href="#">42-4409</a>	Hearing & notice of election			x			x	
<a href="#">42-4411</a>	Election				x			
<a href="#">42-4412</a>	Order					DC		<a href="#">63-215</a>
<a href="#">33-27</a>	<b>Library</b>							
<a href="#">33-2701</a>		x						
<a href="#">33-2703</a>	Establishment and limitations							

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<a href="#">33-2704</a>	Petition and notice of hearing		x	x			x	
<a href="#">33-2705</a>	Election and Order				x	CC	x	<a href="#">63-215</a>
<a href="#">33-2706</a>	Establishment of district in more than one county		x	x	x	CC <sup>3</sup>	x	63-215
<a href="#">33-2707</a>	Addition of territory		x		x	CC <sup>3</sup> /BOT	x	63-215
<a href="#">33-2708</a>	Alternate method		x			CC <sup>3</sup> /BOT	x	63-215
<a href="#">33-2709</a>	City library joining a library district		x		x	CC <sup>3</sup> /BOT	x	63-215
<a href="#">33-2711</a>	Consolidation		x	x		CC <sup>3</sup> /BOT	x	63-215
<a href="#">33-2713</a>	Dissolution				x	CC <sup>3</sup>	x	63-215 <sup>2</sup>
<a href="#">39-28</a>	<b>Mosquito Abatement</b>							
<a href="#">39-2801</a>		x						
<a href="#">39-2802</a>	Formation of district		x	x	x	x	x	<a href="#">63-215</a>
<a href="#">39-2806</a>	Annexation		x		x	x	x	63-215
<a href="#">39-2807</a>	Consolidation				x	BOT		63-215
<a href="#">39-2810</a>	Withdrawal & dissolution		x	x		CC	x	63-215 <sup>2</sup>
<a href="#">39-2812</a>	Emergency Interim Districts					CC		63-215
<a href="#">31-47</a>	<b>Museum<sup>1</sup></b>		x	x	x	CC	x	NA
<a href="#">70-11</a>	<b>Port</b>							
<a href="#">70-1101</a>		x						
<a href="#">70-1102</a>	Formation petition		x					
<a href="#">70-1103</a>	Petition and election		x				x	
<a href="#">70-1106</a>	Notice of election				x		x	



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<a href="#">70-1108</a>	District formation-order					CC		<a href="#">63-215</a>
<a href="#">70-1109</a>	Annexation-petition		x					
<a href="#">70-1111</a>	Annexation-election				x			
<a href="#">70-1113</a>	Annexation-order					CC		63-215
<a href="#">70-1114</a>	Disincorporation		x		x	CC		63-215 <sup>2</sup>
<a href="#">31-43</a>	<b>Recreation</b>							
<a href="#">31-4302</a>		x						
<a href="#">31-4304</a>	Petition-election-order		x		x	CC	x	<a href="#">63-215</a>
<a href="#">31-4319</a>	Annexation		31-4304		x	CC	31-4304	63-215
<a href="#">31-4320</a>	Dissolution		x		x	CC	31-4304	63-215 <sup>2</sup>
<a href="#">31-4320A</a>	Dissolution of inactive district					CC		63-215 <sup>2</sup>
<a href="#">33-3</a>	<b>School</b>							
<a href="#">33-301</a>		x						
<a href="#">33-302</a>	Classification	x						
<a href="#">33-307</a>	Altering boundaries					SBE		<a href="#">63-215</a>
<a href="#">33-308</a>	Excision & annexation		x		x	33-403/CC	33-402	63-215
<a href="#">33-309</a>	Lapsed districts-annexation			x		SBE	x	63-215
<a href="#">33-310</a>	Consolidation of districts			x		SBE	x	63-215
<a href="#">33-310A</a>	Consolidation of contiguous districts		x	33-310		SBE	33-310	63-215
<a href="#">33-311</a>	Plan of consolidation				x	SBE	x	
<a href="#">33-312</a>	Division of districts			x	x	SBE	x	
<a href="#">33-351</a>	Subdistricts		x		x	33-352	33-407	
<a href="#">33-352</a>	Establishment		33-351		33-351	BOT	33-407	

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<a href="#">33-4</a>	School Elections							
<a href="#">33-402</a>	Notice requirements			x	x		x	
<a href="#">33-407</a>	Excision & annexation (election)			x	x	CC	x	63-215
<a href="#">31-4901</a>	<b>Solid Waste <sup>1</sup></b>	x						NA
<a href="#">31-4903</a>	Establishment of District					CC		NA
<a href="#">31-4909</a>	No power to tax							NA
<a href="#">31-4919</a>	Inclusion of additional counties					CC		NA
<a href="#">31-4920</a>	Withdrawal of participating county					CC		NA
<a href="#">31-4921</a>	Dissolution					CC		NA
<a href="#">50-20</a>	<b>Urban Renewal <sup>1</sup></b>							<a href="#">63-215</a>
<a href="#">50-29</a>								
	Although this district has no power to levy taxes,							
	the STC has agreed to map all new and altered							
	boundaries of the revenue allocation areas.							
	Therefore, this district must comply with							
	Idaho Code 63-215, and Rule 225, IDAPA 35.01.03							
<a href="#">42-32</a>	<b>Water and/or Sewer</b>							
<a href="#">42-3202</a>		x						
<a href="#">42-3202A</a>	Recreational water and/or sewer	x						
<a href="#">42-3202B</a>	Petition		x					
<a href="#">42-3204</a>	Petition		x					

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<a href="#">42-3206</a>	Notice of hearing			x			x	
<a href="#">42-3207</a>	Order				x	DC	x	<a href="#">63-215</a>
<a href="#">42-3218</a>	Inclusion of property		x	x	x	DC	x	63-125
<a href="#">42-3219</a>	Exclusion of lands		x	x		DC	x	63-215
<a href="#">42-3219A</a>	Exclusion of lands						x	
<a href="#">42-3219B</a>	Exclusion of lands						x	
<a href="#">42-3233</a>	Mergers authorized				x			
<a href="#">42-3237</a>	Court order declaring merger					DC		63-215
<a href="#">42-37</a>	<b>Watershed</b>							
<a href="#">42-3703</a>		x						
<a href="#">42-3705</a>	Creation		x		x	SCC	x	<a href="#">63-215</a>
<a href="#">42-3717</a>	Discontinuance		x		x	SCC/SOS	x	63-215 <sup>2</sup>
<a href="#">22-43</a>	<b>Weather Modification</b>	x			x	CC	x	<a href="#">63-215</a>
<a href="#">22-24</a>	<b>Weed Control<sup>1</sup></b>							
	CC = County Commissioners							
	DC = District Court							
	SBE = State Board of Education							
	BOT = Board of Trustees of the district							
	IDOT = Idaho Department of Transportation							

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SCC =	Soil Conservation Commission							
SOS =	Secretary of State							
FDB =	Fire District Board							
Note# 1	This district has no power to levy taxes.							
Note# 2	Order Only.							
Note# 3	County Commissoiners of home county.							