



Tax Districts formations, alterations, dissolutions

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
21-8	Airport (regional) 1							
21-801		x						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
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
31-39	Ambulance							
31-3901		x						
31-3907	Termination					CC		63-215
31-3908	Ambulance district authorized		x	x		CC	x	63-215
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
67-49	Auditorium							
67-4902		x						
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 2
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
	Cemetery							
27-1		x						
27-101	Creation and Organization	x						
27-102	Joint Cemetery		x		x	CC		
27-103	Petition		x					
27-104	Notice of hearing			x		CC	x	
27-105	Notice of election						x	
27-106	Election				x	CC		
27-107	Creation					CC		63-215
27-108	Annexation or exclusion		x	x	x	CC	27-106	63-215
27-112	Annexation in adjoining counties		x	x	x	CC	27-106	63-215
27-113	Effect of annexation - regarding cities							63-215
50-224	Cemeteries are exempt from 50-224							
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
50-1	City							
50-101		x						
50-101	Incorporation		x				x	
50-102	Newly created			x		CC		63-215

50-2								
50-222	Annexations		x				City Council/DC	63-215
50-224	Effect of annexation - regarding cities							63-215
50-22								
50-2201	Disincorporation		x					
50-2202	Election to determine question				x			
50-2205	Order of disincorporation						CC	63-215 2

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
50-31	Community Infrastructure							
50-3102	Definitions	x						
50-3103	Creation		x	x		Governing Body	x	63-215
50-3106	Change in District Boundary - Deletion		x	x	x	District Board	x	63-215
50-3106	Change in District Boundary - Addition		x	x		District Board	x	63-215
50-3117	Exclusions and exemptions							
50-3116	Dissolution						x	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
33-21	Community College							
33-2101		x						
33-2104	Formation/Creation		x		x	CC	x	63-215
33-2105	Addition of territory		x		x	CC/SBE	X	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
	County	x						
31-1	County boundary descriptions							
31-2	Removal of County Seat/boundary changes		x	x	x	Legislature	x	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
42-29	Drainage							
42-2901		x						
42-2905	Petition for organization		x				x	
42-2907	Notice of hearing						x	
42-2908	Hearing			x				
42-2909	Decree					DC		63-215
42-2918	Alteration of boundaries					DC		63-215
42-2980	Dissolution of district		x			DC		63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
25-26	Pest Extermination							
25-2601		x						
25-2604	Control districts		x	x	x	CC	x	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
22-3	Fair₁							
22-301		x	x				x	NA
22-303	Creation					CC		NA

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
31-14	Fire							
31-1401	Petition		x				x	
31-1403	Hearing			x			x	
31-1404	Election				x		x	
31-1405	Creation					CC		63-215
31-1407	Annexation in same county		x	x	x	CC	x	63-215
31-1411	Consolidation of districts		x	x	x	FDB	x	63-215
31-1413	Annexation in adjoining county		x	x	x	CC	x	63-215
31-1412	Inclusion, annexation, withdrawal regarding cities							
31-1429	Any dissolution		x	x	x	CC	x	63-215 2
31-1434			x	x	x	CC	x	63-215 2

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
42-31	Flood Control							
42-3104		x						
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 2
42-3127	Exclusion of a division		x	x		DC	42-3107	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
25-24	Herd							
25-2401		x						
25-2402	Petition		x					63-215
25-2403	Notice of Hearing						x	63-215
25-2404	Order creating district			x		CC		63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
40-6	Highway							
40-601		x						
40-14								
40-1401	Election for one County-wide district			x	x			
40-1404A	Notice of election						40-206	
40-1405	Organization					CC		63-215
40-1407	Dissolution of districts					CC		63-215 2
40-15								
40-1502	Consolidation of districts		x					
40-1503	Notice of hearing						40-206	
40-1505	Hearing			x				
40-1507	Notice of election						40-206	
40-1511	Order for consolidation					CC		63-215

40-16	Detachments and Annexations							
40-1602	Detachments		x					
40-1604	Notice of hearing						40-206	
40-1605	Hearing			x				
40-1606	Notice of election			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					
40-1617	Notice of hearing						40-206	
40-1619	Hearing			x				
40-1620	Order					CC		63-215
40-1624	Annexation of contiguous territory				x			63-215
40-17	County Highway Reorganization							
40-1706	Adjustment of district boundaries		x	x	x	CC/DC	40-206	63-215
40-18	Dissolution of districts							
40-1802	Petition for dissolution		x					
40-1804	Notice for hearing						40-206	
40-1805	Hearing			x				
40-1809	Election and order of dissolution				x	CC		63-215 2

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
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39-13	Hospital							
39-1319		x						
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

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
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43-1	Irrigation 1							
43-101		x						NA
43-102	Petition for organization		x					NA
43-106	Notice of hearing			x			x	NA
43-110	Notice of election				x		x	NA
43-114	Order					CC		NA

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
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42-44	Levee							
42-4403		x						
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
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.	
33-27	Library								
33-2701		x							
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	
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.	
39-28	Mosquito Abatement								
39-2801		x							
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	
39-2812	Emergency Interim Districts					CC		63-215	
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.	
31-47	Museum 1		x	x	x	CC	x	NA	
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.	
70-11	Port								
70-1101		x							
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	
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.	
31-43	Recreation								
31-4302		x							
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	

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
33-3	School							
33-301		x						
33-302	Classification	x						
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		33-351	BOT	33-407	
33-4	School Elections							
33-402	Notice requirements			x	x		x	
33-407	Excision & annexation (election)			x	x	CC	x	63-215

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
31-4901	Solid Waste 1							NA
31-4903	Establishment of District					CC		NA
31-4909	No power to tax							NA
31-4919	Inclusion of additional counties					CC		NA
31-4920	Withdrawal of participating county					CC		NA
31-4921	Dissolution					CC		NA

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
50-20	Urban Renewal 1							63-215
50-29								
		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						

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
42-32	Water and/or Sewer							
42-3202		x						
42-3202A	Recreational water and/or sewer	x						
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	63-125
42-3219	Exclusion of lands		x	x		DC	x	63-215
42-3219A	Exclusion of lands						x	
42-3219B	Exclusion of lands						x	

42-3233	Mergers authorized				x			
42-3237	Court order declaring merger					DC		63-215
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
42-37	Watershed							
42-3703		x						
42-3705	Creation		x		x	SCC	x	63-215
42-3717	Discontinuance		x		x	SCC/SOS	x	63-215 2
Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
22-43	Weather Modification	x			x	CC	s	63-215
22-24	Weed Control 1							

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

LOCATION K:\Projects\Web_Docs\District_Spreadsheet.xlsx Updated Nov 2018