

There is a correction to the report titled “2010 Market Values and Property Taxes and the Effects of the Homeowner’s Exemption” dated 12/3/2010. The change is to Chart VI (page 19), in particular to the number of school districts that levied Override funds.

The count of schools that levied overrides has been updated to read for 2009 – 70 and for 2010 – 83.

## **2010 MARKET VALUES AND PROPERTY TAXES and the Effects of the Homeowner's Exemption**

Total budgeted property taxes for 2010 are \$1,368.0 million and have increased \$26.6 million or 2.0% since 2009. This year's increase is virtually identical to last year's increase and well below the long term average annual increase of 4.9% since 1995. The most significant factor in this year's minimal increase is continued flattening of school property taxes, which experienced a 0.4% increase after a 2.2% decrease in 2009. School district plant facilities funds were down sharply (\$18.5 million or 37%), while school supplemental levies (overrides) were up by \$22.3 million (20%).

In terms of taxable value, this year's 9.4% decrease follows last year's 5.1% decrease and is the largest on record since this analysis began in 1980. As was the case in 2009, the 2010 decrease was not uniform between property categories, but rather was more pronounced in the residential sector, which experienced a 12.1% decrease in taxable value. Commercial property decreased 4.7%, while agricultural property values were mostly flat and timberland values were down almost 10%. Conversely, operating property values were up 6%. Tax burden tended to shift away from residential and timberland sectors to other property.

Because of caps that limit the amount by which most property tax budgets of taxing districts can grow each year, tax rates tend to decrease when values rise. The opposite has been true the last two years and, during the past year, with rapidly falling net taxable values and relatively flat, but slightly increasing property taxes, average property tax levies (rates) have increased by 12.1%.

This report attempts, whenever possible, to distinguish between property tax increases that affect existing property and those related to newly constructed property. Unless otherwise indicated in any chart, figures shown relate to all property. To the extent that new construction is included in any category of property, tax and value change figures tend to be overstated with respect to existing property.

Many taxing districts show increases in excess of 3%, despite this being the nominal cap. The most significant causes of such increases are additional budget capacity related to new construction and increases due to voter approved levies for school districts. Major portions of the net property tax increase of \$26.6 million can be attributed as shown in Table 1 found on the following page:

**Table 1:**

<b>Major causes of change in total property tax</b>	<b>Potential increase amount*</b>
3% general cap	\$19.7 million
Increases <decreases> in school bonds and school exempt levies other than M&O	\$1.5 million
Increases <decreases> in non-school bonds and voter-approved levies	\$ 3.9 million
Additional dollars available due to new construction	\$13.7 million
Additional dollars available due to annexation	\$ 1.2 million
Increase <decrease> due to new levies in 2009 or existing districts not levying in 2009	\$ 1.6 million
Net tax increase <decrease> due to use of Foregone Amount	\$<15.0> million

\*Only potential increases can be calculated for the 3% cap, new construction, and annexation. In some cases, districts have accumulated indicated amounts as "foregone" amounts, which were not levied, but may be recaptured as future property tax increases. Overall available foregone amounts increased by \$15.0 million in 2010 to \$59.1 million. This was the largest increase ever in this non levied amount and largely reflects tax decreases or limited increases in property tax budgets in Ada, Canyon, and Kootenai counties, the cities of Idaho Falls and Pocatello, and the Ada County Highway District.

Regardless of changes in budgeted property taxes, significant increases or decreases may occur when individual assessed values grow or decline more rapidly than typical values or when significant changes in specific taxing district budgets occur. Chart VIII shows average tax rates in each county in 2010. In 34 counties, overall average rates are higher than in 2009.

Table 2 lists many of the notable changes in property tax portions of taxing district budgets for 2010 in comparison to 2009. Many more taxing districts had budget reductions as a result of falling values which forced their levies to hit levy rate limits. In Table 2 (which begins on the following page), these are denoted as having reduced taxes due to value reduction. Additional information can be found in detailed budget reports available on request.

**Table 2: Significant Property Tax Budget Changes in 2010**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Ada	Eagle City	Reduced property tax	<514,000>
Ada / Canyon	Meridian School District 2	Decreased Plant Facilities and Emergency funds	<8,485,000>
Ada/ Canyon	Kuna School District 3	Decreased Bond and Emergency Fund	<415,000>
Ada	North Ada Fire District	Reduced M&O fund due to value reduction	<483,000>

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Ada	Meridian Fire District	Reduced M&O fund due to value reduction	<332,000>
Ada	Whitney Fire District	Reduced M&O fund due to value reduction	<202,000>
Ada	Ada County Library District	Reduced M&O fund due to value reduction	<304,000>
Adams	Council School District 13	New Bond Fund	76,000
Adams	Council Community Hospital District	Dissolved	<73,000>
Bear Lake	County Road and Bridge	Eliminated Override	<300,000>
Benewah	Plummer City	New Bond Fund	30,000
Benewah / Shoshone	St. Maries School District 41	Increased Supplemental	850,000
Bingham	Aberdeen School District 58	Increased Bond and Supplemental Fund	304,000
Bingham / Bonneville	Shelley School District 60	Increased Bond and Plant Fund; New Supplemental; Eliminated Emergency Fund	177,000
Blaine	County	New (increased) Override Fund	995,000
Blaine	Hailey City	New Bond	399,000
Boise	Garden Valley School District 71	Increased Bond Fund	200,000
Boise	Basin School District 72	Decreased Bond Fund	<118,000>
Boise	Horseshoe Bend Library District	Reduced property tax due to value decrease	<7,000>
Bonner	Hope City	New Permanent Override	18,000
Bonner	Lake Pend Oreille School District 84	Increased Supplemental, but eliminated Plant Facilities Fund	<5,300,000>
Bonner	West Bonner School District 83	Increased Supplemental Fund	346,000
Bonner	Selkirk Recreation District	New Permanent Override	80,000
Bonneville	Idaho Falls School District 91	Eliminated Bond Fund, but Increased Plant Facilities Fund	<1,328,000>
Boundary	County	Eliminated Override	<300,000>
Canyon	Wilder City	Decreased Budget due to value reduction	<21,000>

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Canyon	Nampa School District 131	Decreased Bond; Increased Emergency and Supplemental funds	<396,000>
Canyon	Caldwell School District 132	Decreased Bond Fund; Increased Plant Facilities and Supplemental funds	1,402,000
Canyon	Middleton School District 134	Decreased Bond, Increased Supplemental fund, and eliminated Emergency fund	<535,000>
Canyon / Ada / Owyhee	Melba School District 136	Decreased Bond Fund; Increased Supplemental Fund	<182,000>
Canyon	Parma School District 137	Decreased Plant facilities, Supplemental, and COSA funds	<110,000>
Canyon	Vallivue School District 139	Decreased Bond and Eliminated Emergency funds	<1,288,000>
Canyon	Nampa Fire District	Reduced property tax due to value reduction	<382,000>
Canyon	Wilder Library District	Reduced property tax due to value reduction	<14,000>
Canyon	Middleton Recreation District	Reduced property tax due to value reduction	<72,000>
Caribou / Bannock / Franklin	Grace School District 148	New Supplemental	283,000
Caribou	North Gem School District 149	Increased Supplemental	100,000
Caribou	County Road and Bridge	Decreased M & O	<187,000>
Cassia / Oneida / Twin Falls	Cassia School District 151	Eliminated Emergency Fund	<364,000>
Clearwater / Lewis / Nez Perce	Orofino School District 171	Increased Supplemental	339,000
Custer / Butte	Mackay School District 182	Supplemental	<250,000>

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Custer / Lemhi	North Custer Fire District	Increased property tax budget – annexation and use of previously accrued foregone amount	68,000
Elmore / Owyhee	Glenns Ferry School District 192	Increased Bond Fund	79,000
Elmore	Mountain Home School District 193	New Supplemental	2,800,000
Franklin / Bannock	Preston School District 201	New Supplemental	250,000
Fremont / Madison	Fremont School District 215	New Supplemental	1,800,000
Fremont / Madison	Sugar-Salem School District 322	Eliminated Emergency Fund and New Supplemental	350,000
Fremont	South Fremont Fire District	New Override	125,000
Gem / Boise	Emmett School District 221	Decreased Bond Fund	<201,000>
Gooding / Lincoln	Gooding School District 231	New Emergency Fund	218,000
Gooding	Wendell School District 232	Increased Bond and New Emergency Fund	353,000
Gooding / Twin Falls	Hagerman School District 233	Increased Bond Fund	59,000
Gooding	Hagerman Cemetery District	Eliminated Override	<25,000>
Idaho / Lewis	Cottonwood School District 242	Increased Supplemental	125,000
Idaho / Adams	Salmon River School District 243	Increased Supplemental	50,000
Idaho	Mountain View School District 244	Increased Supplemental Fund	341,000

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Jefferson / Madison	Jefferson School District 251	Increased Bond Fund and eliminated Plant Facilities and Emergency Funds	<480,000>
Jefferson	Flood Control #5	Did not levy	<14,000>
Jefferson	Levee District #1	Did not levy	<30,000>
Jerome	Valley School District 262	Increased Bond Fund and New Supplemental Fund	388,000
Kootenai	Post Falls City	Reduced property tax budget	<605,000>
Kootenai	Coeur d'Alene School District 271	Decreased Bond, Eliminated Emergency Fund, and New COSA Plant Facilities Fund	1,966,000
Kootenai / Bonner	Lakeland School District 272	Increased Bond, Eliminated Emergency Fund, Increased Supplemental Fund, and New COSA Plant Facilities Fund	2,539,000
Kootenai / Benewah	Plummer Worley School District 44	New State Authorized Plant Facilities Fund	775,000
Kootenai	Kootenai Fire District	Eliminated Bond Fund	<56,000>
Kootenai / Shoshone	Kootenai Library District	Increased Property Tax Budget due to Annexation of City of Post Falls	1,155,000
Latah / Nez Perce	Genesee School District 282	Decreased Bond and Increased Supplemental fund	94,000
Latah / Clearwater / Nez Perce	Kendrick School District 283	Increased Bond Fund	68,000
Latah	Potlatch School District 285	Increased Supplemental fund	175,000
Latah	Troy School District 287	Increased Supplemental Fund	121,000
Latah / Clearwater	Whitepine School District 288	Increased Supplemental Fund	32,000
Latah	Bovill Fire District	Eliminated Bond	5,000

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Lemhi	County	Increased Bond Fund	100,000
Lewis / Clearwater / Idaho	Nez Perce School District 302	Increased Bond and Supplemental funds	82,000
Lewis / Idaho / Nez Perce	Highland School District 305	Increased Supplemental Fund	99,000
Lincoln / Jerome	Shoshone School District 312	Decreased Bond Fund	<17,000>
Lincoln	Dietrich School District 314	New Bond Fund, New Supplemental Fund, and Eliminated Emergency Fund	175,000
Lincoln	Richfield School District 316	Increased Supplemental Fund	100,000
Minidoka	Minidoka School District 331	Increased Bond Fund	564,000
Nez Perce	Lewiston School District 340	Increased Supplemental	115,000
Oneida	Oneida School District 351	New Supplemental Fund	350,000
Owyhee	County (including County Road)	Decreased Budget	<317,000>
Owyhee / Canyon	Homedale School District 370	Decreased COSA Fund	<66,000>
Payette	Payette City	Decreased Property Tax	<170,000>
Payette / Washington	Payette School District 371	Increased Bond Fund and Eliminated Emergency Fund	<85,000>
Payette	Fruitland School District 373	New Supplemental Fund	475,000
Power / Cassia	American Falls School District 381	Increased Supplemental Fund	600,000
Power	Rockland School District 382	Increased Bond Fund	40,000
Power	Arbon School District 383	New Supplemental Fund	30,000
Kootenai / Shoshone	Kellogg School District 391	Decreased Bond Fund	<279,000>
Shoshone	Mullan School District 392	Increased Permanent Supplemental Fund	190,000
Shoshone	Avery School District 394	Decreased Tuition Fund	<45,000>

**Table 2: Significant Property Tax Budget Changes in 2010 (cont.)**

<b>County</b>	<b>Taxing District</b>	<b>Description of Change</b>	<b>\$ Amount of Change</b>
Teton	Teton County Ambulance District	Decreased Budget	<128,000>
Teton	Bates Cemetery District	New Override	2,000
Teton	County Road and Bridge	New Override	1,000,000
Teton	Teton Abatement District	Decreased Budget due to value reduction	<63,000>
Twin Falls	Twin Falls School District 411	Decreased Bond and Increased Emergency funds	236,000
Twin Falls	Hansen School District 415	Increased Bond fund	69,000
Twin Falls / Cassia	Murtaugh School District 418	New Supplemental Fund	150,000
Valley / Adams	McCall – Donnelly School District 421	Increased Bond Fund	718,000
Valley	Cascade School District 422	Decreased Bond Fund	<70,000>
Valley	Valley County EMS	New District	775,000
Valley	Warm Lake Water District	Decreased Bond Fund	<9,000>
Washington	Weiser School District 431	New Supplemental Fund	350,000
Washington / Adams	Cambridge School District 432	Increased Bond Fund and Eliminated Emergency Fund	<64,000>
Washington	Weiser Ambulance District	Decreased Budget due to levy limit	<99,000>

## Historical Perspective

Tables 3 and 4 indicate overall property tax changes during different period and the pattern of use of property taxes during the most recent five year period.

**Table 3: Summary of property tax changes during various periods**

<b>Period</b>	<b>Total Property Tax Increase (Million \$)</b>	<b>Total Percent Increase</b>	<b>Average Percent Change Per Year</b>
1973-1978	100.0	84.0	+ 13.0
1978-1981	2.7	0.8	+ 0.3
1981-1994	408.9	268.5	+ 8.6
1994-1995	12.6	1.9	+ 1.9
1995-2000	250.0	37.6	+ 6.6
2000-2001	34.4	3.8	+ 3.8
2001-2005	290.7	30.6	+ 6.9
2005-2006	<141.4>	<11.4>	- 11.4
2006-2008	218.1	19.9	+ 9.5
2008-2010	52.2	4.0	+ 2.0

As shown in Table 3 above, since the early 1970s, the property tax system has undergone three significant changes, each of which has been accompanied by substantial tax relief. During the 1970s, the system was levy (rate) driven, meaning that taxes tended to expand at the rate of growth in assessed value. The 1978 – 1981 period saw state-funded, school-related tax relief and strict budget increase limitations or freezes. From 1982 until the early 1990s, budgets (and, toward the end of that period, levy rates) were permitted to grow by 5% each year. From 1992 – 1994, the only difference between the system in place and the levy rate-driven system of the 1970s was special advertising requirements. In 1995, some school M&O taxes were replaced with state funds and a 3% budget increase cap with certain growth exceptions was imposed on non-school districts. Except for school M&O property taxes, largely repealed in 2006, this system is still in place. In 2001 there was less growth in taxes because of the state’s replacement of agricultural equipment property taxes and various other state and local property tax relief mechanisms. From 2002 through 2005, with no new state-generated property tax relief, property tax growth mirrored the 1995 – 2000 period. 2006 marked a departure due to the replacement of most school M&O property taxes. 2007 and 2008 saw many new or increased voter approved property taxes for school districts and, therefore, a higher than typical overall increase in property taxes. In 2009 and 2010, many taxing districts did not levy the maximum amount of property tax that they were permitted. In addition, there was little growth in school exempt (largely voter approved) funds. There was also an increased frequency of districts reaching levy rate limits due to reduced taxable values in many areas.

**Table 4: Five year distribution of property tax by major local unit of government**

<b>Unit of Government</b>	<b>2006 Taxes Mill.\$</b>	<b>2007 Taxes Mill.\$</b>	<b>2008 Taxes Mill.\$</b>	<b>2009 Taxes Mill.\$</b>	<b>2010 Taxes Mill.\$</b>	<b>% Ch. 09 – 10</b>
County	294.9	326.6	346.1	361.6	370.4	+ 2.4
City	293.9	321.7	344.2	358.1	368.8	+ 3.0
School	332.2	377.2	404.9	396.1	397.9	+ 0.4
Highway	72.6	77.5	84.8	84.3	85.6	+ 1.5
All Other	104.1	114.8	135.8	141.3	145.3	+ 2.8
<b>TOTAL</b>	<b>1,097.7</b>	<b>1,217.8</b>	<b>1,315.8</b>	<b>1,341.4</b>	<b>1,368.0</b>	<b>+ 2.0</b>

In addition to the summary information found in Table 4 above, detail concerning taxing district budgets is found in Charts V, VI, and VII, attached to this report.

### **Typical Property Tax Rates**

Statewide, there are several thousand unique combinations of taxing districts that may be levying property tax against a given parcel. This results in as many unique property tax rates. Chart VIII provides general tax rate guidance by listing average urban and rural rates calculated for each county and overall. Statewide, the highest property tax rate is in Wilder, in Canyon County, where the rate is 2.522%. The lowest rate is in one area of rural Custer County, where the rate is 0.287%.

### **Charts**

Charts containing property tax budget and market value information follow the narrative portion of this report. The attachment entitled "2010 Property Tax Analysis Charts" provides a complete listing of charts discussed in this narrative and other charts that analyze the exempt and non-exempt budgets of taxing districts, comparing 2010 amounts with those submitted in 2009.

### **Analysis – effects of tax and value changes**

Tax and value changes shown in the attached charts reflect cumulative overall changes of all types. For example, the total taxable value of primary residential property, defined as property eligible for and receiving the homeowner's exemption, decreased significantly (11.2%) in 2010. This was a result of very limited new construction in this sector during 2009, a slight decrease in the homeowner's exemption ceiling from \$104,471 in 2009 to \$101,153 in 2010, and significant decreases in the market value of such residential property in several major counties, including Ada, Canyon, Kootenai, Valley, and Blaine. Adjusting for all of these factors, existing primary residential property typically decreased by 13.2% in taxable value from 2009 to 2010. Taxable values of other residential property also decreased significantly in 2010, with an average overall

13.5% decrease in this sector. After taking new construction in this sector into account, existing other residential property values decreased 14.5% in 2010. In considering the effect of value changes on property taxes, the most significant determinant is the fact that property types other than residential did not experience significant decreases in taxable value. This means that the proportion of property taxes paid by non-residential property tended to increase, reversing what had been a tax shift to the residential property sector prior to the value decreases that began in 2009. Chart III illustrates this effect using sample properties of different types, with taxable values adjusted to reflect statewide changes to existing properties of each type. Table 5 shows the effect of new construction (including change of land use classification) on the three most affected major categories of property. It is important to note that, while this year's analysis does show tax shifting from primary residential property to other categories, this does not fully reverse the results of several years during which more rapid appreciation of existing primary residential property shifting taxes toward that sector.

**Table 5: 2009 – 2010 tax changes on existing property**

<b>Type of Property</b>	<b>2009 Taxable Value</b> (\$ Millions)	<b>2010 Taxable Value</b> (\$ Millions)	<b>Estimated New Construction Value</b> (\$ Millions)	<b>Overall percent change in taxable value</b>	<b>Percent change in taxable value of existing property</b>	<b>Estimated average percent change in taxes on existing property</b>
Primary Residential (eligible for homeowner's exemption)	46,748	41,620	1,198.3	- 11.2%	- 13.2%	- 3.3%
Other Residential	37,214	32,177	399.4	- 13.5%	- 14.5%	- 1.9%
Commercial and Industrial	31,133	29,680	260.9	- 4.7%	- 5.5%	+ 5.4%

For long term comparison purposes, it should be noted that 2009 allocations between major property categories shown in Table 5 were altered. This was done partly to better attribute buildings on farmland, which have now been moved from the agricultural category to the commercial category and to correct for errors discovered in the allocations made between the different residential categories in 2009 (and possibly prior years).

In Table 5 new construction was estimated by using residential and commercial proportionate shares, but not absolute amounts, based on new construction roll data from a sample of major Idaho counties. The amounts calculated are based on categories used by counties to report new construction and include assignment of change in land use, as well as other elements of new construction. Prior to 2008, assignments were made using building permit data from the now discontinued *Idaho Construction Report* (previously published by Wells Fargo Bank). That report relied on building permit data, did not isolate owner and non owner-occupied properties, did not segregate remodels into commercial and residential components, and did not provide data on change in land use classification. However, category level information had not been available directly from the county sources in the past. The percent change in taxable value of existing property was used to estimate the average percent change in taxes on such property.

Property tax data presented throughout this report has been compiled from budget reports submitted by taxing districts to counties and then to the Idaho State Tax Commission. Valuation information and data that enabled owner and non-owner-occupied residential property to be distinguished was submitted by counties.

Alan S. Dornfest  
Property Tax Policy Supervisor  
December 3, 2010

## **2010 Property Tax Analysis Charts**

<b>Chart</b>	<b>Title</b>
I	Comparison of 2009 and 2010 Taxable Market Value and Estimated Property Tax Collections by Category of Property.
II	Effects of 2010 Homeowner's Exemption
III	Comparison of 2009 and 2010 Property Taxes and Effects of 2009 Homeowner's Exemption on Individual Property
IV	Percent of Total 2010 Property Taxes Paid by Each Major Category of Property
V	Comparison of 2009 – 2010 Property Tax by District Type
VI	School Property Taxes by Fund 2009 – 2010
VII	Comparison of Property Tax Budget 2009 – 2010 by Type of Taxing District (exempt & non-exempt funds)
VIII	2010 Average Property Tax Rates

**Chart I**  
**Comparison of 2010 and 2009 Taxable Value and**  
**Estimated Property Tax Collections by Category of Property**

Revised: 11/8/2010

Category of Property	2010 Taxable Value Including 2009 Sub. Roll	% of Taxable Value in Category	% Change in Taxable Value 2009/2010	Estimated 2010 Tax Rate	Estimated 2010 Tax (\$)	% of Tax in Category	% Change in Taxes 2009/2010
<b>Primary Residential: (Homeowner's Exemption)</b>							
Urban owner-occupied	23,612,652,128	21.0%	-11.6%	1.528%	\$360,827,726	26.4%	-1.0%
Rural owner-occupied	18,007,135,556	16.0%	-10.2%	0.923%	\$166,155,742	12.1%	-0.1%
<b>Subtotal</b>	<b>41,619,787,684</b>	<b>37.1%</b>	<b>-11.0%</b>	<b>1.266%</b>	<b>\$526,983,469</b>	<b>38.5%</b>	<b>-0.7%</b>
<b>Other Residential: (No Homeowner's Exemption)</b>							
Urban non owner occupied	15,770,340,586	14.0%	-12.3%	1.294%	\$204,100,360	14.9%	-1.0%
Rural non owner occupied	16,406,630,753	14.6%	-14.7%	0.769%	\$126,128,612	9.2%	-0.3%
<b>Subtotal</b>	<b>32,176,971,338</b>	<b>28.7%</b>	<b>-13.5%</b>	<b>1.026%</b>	<b>\$330,228,972</b>	<b>24.1%</b>	<b>-0.7%</b>
<b>Residential subtotal</b>	<b>73,796,759,022</b>	<b>65.7%</b>	<b>-12.1%</b>	<b>1.162%</b>	<b>\$857,212,441</b>	<b>62.7%</b>	<b>-0.7%</b>
<b>Commercial:</b>							
Urban	22,055,450,876	19.6%	-4.6%	1.550%	\$341,793,927	25.0%	7.0%
Rural	7,624,076,577	6.8%	-4.8%	1.025%	\$78,131,682	5.7%	3.8%
<b>Subtotal</b>	<b>29,679,527,453</b>	<b>26.4%</b>	<b>-4.7%</b>	<b>1.415%</b>	<b>\$419,925,609</b>	<b>30.7%</b>	<b>6.4%</b>
<b>Agricultural:</b>							
	3,122,207,349	2.8%	0.7%	0.988%	\$30,854,104	2.3%	6.6%
<b>Timber:</b>							
	890,089,042	0.8%	-9.7%	0.881%	\$7,842,366	0.6%	0.1%
<b>Mining:</b>							
	415,777,085	0.4%	-32.5%	0.760%	\$3,159,566	0.2%	-2.5%
<b>Real &amp; Personal:</b>							
<b>Subtotal</b>	<b>107,904,359,951</b>	<b>96.1%</b>	<b>-9.9%</b>	<b>1.222%</b>	<b>\$1,318,994,087</b>	<b>96.4%</b>	<b>1.6%</b>
<b>Operating:</b>							
Urban	1,139,209,567	1.0%	-7.9%	1.533%	\$17,468,039	1.3%	1.8%
Rural	3,256,071,476	2.9%	12.0%	0.970%	\$31,571,423	2.3%	21.7%
<b>Subtotal</b>	<b>4,395,281,043</b>	<b>3.9%</b>	<b>6.0%</b>	<b>1.116%</b>	<b>\$49,039,462</b>	<b>3.6%</b>	<b>13.8%</b>
<b>Total Urban</b>	<b>62,577,653,157</b>	<b>55.7%</b>	<b>-11.0%</b>	<b>1.477%</b>	<b>\$924,190,053</b>	<b>67.6%</b>	<b>1.9%</b>
<b>Total Rural</b>	<b>49,721,987,837</b>	<b>44.3%</b>	<b>-7.2%</b>	<b>0.893%</b>	<b>\$443,843,496</b>	<b>32.4%</b>	<b>2.2%</b>
<b>Grand Total</b>	<b>112,299,640,994</b>	<b>100.0%</b>	<b>-9.4%</b>	<b>1.218%</b>	<b>\$1,368,033,549</b>	<b>100.0%</b>	<b>2.0%</b>

Categories reassigned between primary and other residential values. Results not comparable to 2009 and prior. Agricultural category 32 has been moved to Commercial Rural category.

Values do not include urban renewal increments.

**Chart II**  
**Effects of the 2010 Homeowner's Exemption**  
**Values and Taxes Assuming NO Homeowner's Exemption**

Revised: 11/8/2010

Category of Property	2010 Taxable Value Plus Homeowner's Exemption (\$)	% of Market Value in Category	% Change in total Market Value 2009/2010	Estimated 2010 Tax Rate w/o Homeowner's Exemption	Estimated 2010 Tax w/o Homeowner's Exemption (\$)	% of Tax in Cat.	Changes in 2010 Taxes if NO Homeowner's Exemption	
							% change:	\$ change:
<b>Primary Residential: (Homeowner's Exemption)</b>								
Urban owner-occupied	40,960,396,072	29.4%	-9.7%	1.201%	\$491,813,616	36.0%	36.3%	130,985,889
Rural owner-occupied	27,546,479,687	19.8%	-8.1%	0.750%	\$206,568,209	15.1%	24.3%	40,412,466
<b>Subtotal</b>	<b>68,506,875,759</b>	<b>49.2%</b>	<b>-9.1%</b>	<b>1.019%</b>	<b>\$698,381,824</b>	<b>51.1%</b>	<b>32.5%</b>	<b>171,398,355</b>
<b>Other Residential: (No Homeowner's Exemption)</b>								
Urban non owner occupied	15,770,340,586	11.3%	-12.3%	1.041%	\$164,145,145	12.0%	-19.6%	(39,955,215)
Rural non owner occupied	16,406,630,753	11.8%	-14.7%	0.650%	\$106,646,359	7.8%	-15.4%	(19,482,253)
<b>Subtotal</b>	<b>32,176,971,338</b>	<b>23.1%</b>	<b>-13.5%</b>	<b>0.842%</b>	<b>\$270,791,504</b>	<b>19.8%</b>	<b>-18.0%</b>	<b>(59,437,468)</b>
<b>Residential subtotal</b>	<b>100,683,847,097</b>	<b>72.3%</b>	<b>-10.5%</b>	<b>0.963%</b>	<b>969,173,328</b>	<b>70.8%</b>	<b>13.1%</b>	<b>111,960,887</b>
<b>Commercial:</b>								
Urban	22,055,450,876	15.8%	-4.6%	1.201%	\$264,849,923	19.4%	-22.5%	(76,944,004)
Rural	7,624,076,577	5.5%	-4.8%	0.807%	\$61,512,272	4.5%	-21.3%	(16,619,410)
<b>Subtotal</b>	<b>29,679,527,453</b>	<b>21.3%</b>	<b>-4.7%</b>	<b>1.100%</b>	<b>\$326,362,195</b>	<b>23.9%</b>	<b>-22.3%</b>	<b>(93,563,414)</b>
<b>Agricultural:</b>								
	3,122,207,349	2.2%	0.7%	0.783%	\$24,452,709	1.8%	-20.7%	(6,401,395)
<b>Timber:</b>								
	890,089,042	0.6%	-9.7%	0.724%	\$6,443,691	0.5%	-17.8%	(1,398,676)
<b>Mining:</b>								
	415,777,085	0.3%	-32.5%	0.664%	\$2,761,220	0.2%	-12.6%	(398,346)
<b>Real &amp; Personal</b>								
<b>Subtotal</b>	<b>134,791,448,026</b>	<b>96.8%</b>	<b>-9.2%</b>	<b>0.986%</b>	<b>\$1,329,193,142</b>	<b>97.2%</b>	<b>0.8%</b>	<b>10,199,055</b>
<b>Operating:</b>								
Urban	1,139,209,567	0.8%	-7.9%	1.189%	\$13,542,516	1.0%	-22.5%	(3,925,523)
Rural	3,256,071,476	2.3%	12.0%	0.777%	\$25,297,891	1.8%	-19.9%	(6,273,532)
<b>Subtotal</b>	<b>4,395,281,043</b>	<b>3.2%</b>	<b>6.0%</b>	<b>0.884%</b>	<b>\$38,840,407</b>	<b>2.8%</b>	<b>-20.8%</b>	<b>(10,199,055)</b>
<b>Total Urban</b>	<b>79,925,397,101</b>	<b>57.4%</b>	<b>-8.9%</b>	<b>1.169%</b>	<b>\$934,351,199</b>	<b>68.3%</b>	<b>1.1%</b>	<b>10,161,146</b>
<b>Total Rural</b>	<b>59,261,331,968</b>	<b>42.6%</b>	<b>-8.6%</b>	<b>0.732%</b>	<b>\$433,682,350</b>	<b>31.7%</b>	<b>-2.3%</b>	<b>(10,161,146)</b>
<b>Grand Total</b>	<b>139,186,729,069</b>	<b>100.0%</b>	<b>-8.8%</b>	<b>0.983%</b>	<b>\$1,368,033,549</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0</b>

Categories reassigned between primary and other residential values. Results not comparable to 2009 and prior. Agricultural

category 32 has been moved to Commercial Rural category.

Values do not include urban renewal increments.

**Chart III**  
**Comparison of 2009 & 2010 Property Taxes and**  
**Effects of 2010 Homeowner's Exemption on Individual Property**

Revised: 11/8/2010

Location	Type of Property	2009 Property Taxes (\$)	2010 Property Taxes (\$)	% Change 2009 - 2010	2010 Tax Without Homeowner's Exempt. (\$)	% Change in 2010 Tax if NO Home. Exempt
Urban	Primary Residential (Homeowner's Exemption)	822	799	-2.8%	1,255	57.1%
Urban	Commercial	2,149	2,278	6.0%	1,765	-22.5%
Rural	Primary Residential (Homeowner's Exemption)	500	482	-3.6%	784	62.5%
Rural	Commercial	1,462	1,506	3.0%	1,186	-21.3%
Rural	Farm	2,178	2,239	2.8%	2,184	-2.5%

Farm property is assumed to be valued as follows:

	2009	2010	Taxable Value: (after Home. Ex.) 2010
	Agricultural land	\$173,047	\$174,324
House	\$101,148	\$87,797	
Residential land	\$19,268	\$16,724	
<b>Total</b>	<b>\$293,463</b>	<b>\$278,845</b>	<b>\$226,585</b>

Commercial property is valued as follows:

	2009	2010
Commercial real and personal property	\$155,555	\$146,999

Primary Residential property is valued as follows:

Primary Residential	2009	2010	Taxable Value: (after Home. Ex.) 2010
	House	\$101,148	\$87,797
Residential land	\$19,268	\$16,724	
<b>Total</b>	<b>\$120,416</b>	<b>\$104,521</b>	<b>\$52,261</b>

**Value Adjustments**

Primary Residential (Homeowner's Exemption) full value increases have been offset by homeowner's exemption increase, resulting in a 13.2% reduction in net taxable value for 2010 ;

Commercial values have been reduced by 5.5% in 2010.

The remainder of residential and commercial growth is attributed to new construction.

Farm land values have been increased by 0.7% in 2010.

Chart IV

Percent of Total 2010 Property Taxes Paid by Each Major Category of Property

Revised: 11/8/2010

County	Residential Property:Commercial & Industry						Farms	Timber	Mining	Real & Persl	Operating Property:		
	Urban	Rural	Subtotal	Urban	Rural	Subtotal	Total	Total	Total	Subtotal	Urban	Rural	Subtotal
ADA	52.3%	9.4%	61.6%	32.9%	3.0%	35.9%	0.3%	0.0%	0.0%	97.8%	1.4%	0.8%	2.2%
ADAMS	13.2%	53.3%	66.5%	7.2%	5.9%	13.1%	6.8%	2.7%	0.0%	89.0%	0.5%	10.5%	11.0%
BANNOCK	49.5%	8.2%	57.8%	33.6%	3.1%	36.6%	0.8%	0.0%	0.0%	95.2%	2.0%	2.8%	4.8%
BEAR LAKE	21.6%	52.7%	74.3%	7.1%	1.3%	8.4%	6.4%	0.0%	0.0%	89.1%	0.9%	10.0%	10.9%
BENEWAH	18.0%	39.6%	57.6%	11.4%	7.3%	18.7%	6.6%	13.6%	0.1%	96.7%	0.6%	2.7%	3.3%
BINGHAM	27.9%	28.8%	56.7%	15.8%	9.2%	25.1%	11.5%	0.0%	0.0%	93.2%	1.0%	5.8%	6.8%
BLAINE	55.0%	32.4%	87.4%	9.9%	1.6%	11.5%	0.5%	0.0%	0.0%	99.4%	0.2%	0.4%	0.6%
BOISE	9.2%	77.5%	86.6%	4.4%	3.1%	7.4%	1.7%	1.3%	0.0%	97.0%	0.5%	2.5%	3.0%
BONNER	21.1%	56.5%	77.6%	11.9%	2.7%	14.6%	2.0%	1.4%	0.0%	95.6%	1.1%	3.3%	4.4%
BONNEVILLE	44.0%	14.6%	58.6%	31.4%	6.8%	38.2%	1.8%	0.0%	0.0%	98.6%	0.7%	0.7%	1.4%
BOUNDARY	15.6%	41.8%	57.4%	8.5%	5.9%	14.4%	8.5%	4.8%	0.0%	85.1%	1.6%	13.4%	14.9%
BUTTE	19.7%	28.2%	47.9%	12.5%	4.9%	17.4%	26.2%	0.0%	0.0%	91.5%	0.6%	8.0%	8.5%
CAMAS	19.7%	49.6%	69.3%	8.0%	3.7%	11.7%	14.3%	0.0%	0.0%	95.3%	0.6%	4.2%	4.7%
CANYON	40.0%	16.2%	56.2%	31.4%	6.8%	38.2%	3.3%	0.0%	0.0%	97.7%	1.2%	1.1%	2.3%
CARIBOU	16.4%	8.8%	25.2%	13.1%	6.9%	20.1%	12.5%	0.0%	27.4%	85.2%	1.6%	13.2%	14.8%
CASSIA	23.7%	22.9%	46.6%	16.8%	12.5%	29.3%	19.5%	0.0%	0.0%	95.4%	0.9%	3.7%	4.6%
CLARK	8.3%	8.8%	17.1%	7.6%	8.3%	16.0%	41.6%	0.0%	0.1%	74.9%	1.9%	23.3%	25.1%
CLEARWATER	24.2%	24.2%	48.4%	11.2%	3.6%	14.8%	3.1%	30.6%	0.0%	96.9%	1.4%	1.7%	3.1%
CUSTER	19.2%	36.1%	55.3%	10.0%	6.0%	16.0%	6.6%	0.0%	20.1%	98.0%	0.3%	1.6%	2.0%
ELMORE	43.4%	22.0%	65.3%	11.4%	4.6%	16.0%	3.8%	0.0%	0.0%	85.2%	3.3%	11.5%	14.8%
FRANKLIN	37.4%	27.5%	64.8%	11.0%	2.8%	13.8%	10.8%	0.0%	0.3%	89.8%	2.3%	7.9%	10.2%
FREMONT	20.4%	63.6%	84.0%	5.2%	2.4%	7.6%	6.2%	0.0%	0.0%	97.8%	0.4%	1.8%	2.2%
GEM	27.7%	45.0%	72.7%	13.0%	4.5%	17.5%	6.9%	0.2%	0.0%	97.4%	0.5%	2.1%	2.6%
GOODING	24.7%	23.8%	48.5%	13.8%	10.2%	24.0%	19.2%	0.0%	0.0%	91.7%	0.9%	7.4%	8.3%
IDAHO	20.7%	43.3%	64.0%	14.6%	7.0%	21.6%	9.6%	2.7%	0.1%	97.9%	0.4%	1.7%	2.1%
JEFFERSON	19.3%	47.6%	66.9%	8.9%	6.4%	15.3%	13.2%	0.0%	0.0%	95.4%	0.5%	4.0%	4.6%
JEROME	27.2%	26.2%	53.3%	19.1%	10.0%	29.1%	11.3%	0.0%	0.0%	93.7%	0.6%	5.7%	6.3%
KOOTENAI	37.4%	33.4%	70.8%	21.1%	3.4%	24.5%	0.5%	0.6%	0.0%	96.4%	2.2%	1.4%	3.6%
LATAH	43.4%	18.7%	62.1%	23.1%	2.8%	25.9%	5.9%	3.4%	0.0%	97.3%	1.4%	1.3%	2.7%
LEMHI	28.1%	38.7%	66.8%	15.3%	3.2%	18.5%	11.4%	0.1%	0.0%	96.7%	0.3%	2.9%	3.3%
LEWIS	29.1%	15.8%	44.9%	14.9%	3.2%	18.1%	30.8%	2.8%	0.0%	96.5%	1.2%	2.3%	3.5%
LINCOLN	23.5%	18.3%	41.8%	10.5%	11.9%	22.3%	19.0%	0.0%	0.1%	83.2%	1.3%	15.5%	16.8%
MADISON	28.6%	20.6%	49.1%	33.4%	5.7%	39.1%	9.5%	0.0%	0.0%	97.7%	0.8%	1.5%	2.3%
MINIDOKA	24.8%	24.9%	49.6%	21.8%	11.0%	32.8%	12.7%	0.0%	0.0%	95.1%	0.9%	3.9%	4.9%
NEZ PERCE	47.2%	7.7%	54.9%	32.1%	7.6%	39.6%	2.8%	0.2%	0.0%	97.4%	1.7%	0.9%	2.6%
ONEIDA	28.1%	16.5%	44.6%	14.9%	2.1%	17.0%	19.5%	0.0%	0.1%	81.1%	0.8%	18.1%	18.9%
OWYHEE	17.5%	30.2%	47.7%	10.1%	8.0%	18.2%	19.7%	0.0%	0.3%	85.8%	0.3%	13.9%	14.2%
PAYETTE	38.6%	23.4%	62.0%	17.8%	7.6%	25.3%	7.1%	0.0%	0.0%	94.4%	1.3%	4.3%	5.6%
POWER	15.2%	9.6%	24.7%	17.5%	25.8%	43.3%	14.4%	0.0%	0.0%	82.5%	0.8%	16.8%	17.5%
SHOSHONE	34.7%	20.5%	55.2%	15.0%	8.2%	23.3%	0.3%	11.8%	3.0%	93.5%	1.9%	4.6%	6.5%
TETON	17.7%	65.0%	82.7%	9.1%	3.9%	13.0%	3.6%	0.0%	0.0%	99.2%	0.1%	0.7%	0.8%
TWIN FALLS	41.4%	17.2%	58.6%	27.9%	3.8%	31.7%	6.1%	0.0%	0.0%	96.5%	1.0%	2.5%	3.5%
VALLEY	34.6%	51.7%	86.2%	10.0%	1.7%	11.7%	0.5%	0.4%	0.0%	98.8%	0.3%	0.9%	1.2%
WASHINGTON	30.3%	21.3%	51.6%	12.6%	3.1%	15.7%	14.1%	0.0%	0.0%	81.5%	1.3%	17.2%	18.5%

## Chart V

Comparison of 2009 - 2010 Property Tax by District Type				
District Category Revised: 11/8/2010	Property Tax		%	\$
	2009	2010	Inc/Dec	Inc/Dec
County	361,598,095	370,362,709	2.4%	8,764,614
City	358,120,668	368,791,264	3.0%	10,670,596
School	396,077,195	397,853,189	0.4%	1,775,994
Ambulance	18,714,610	19,815,312	5.9%	1,100,702
Auditorium	13,597	14,033	3.2%	436
Cemetery	4,295,649	4,317,944	0.5%	22,295
Extermination	837,934	814,356	-2.8%	(23,578)
Fire	53,697,028	54,425,479	1.4%	728,451
Flood Control	532,839	495,104	-7.1%	(37,735)
Roads & Highways	84,310,223	85,595,701	1.5%	1,285,478
Hospital	8,258,283	8,175,102	-1.0%	(83,181)
Junior College	22,039,512	23,153,569	5.1%	1,114,057
Library	18,169,153	19,478,744	7.2%	1,309,591
Mosquito Abatement	7,057,233	6,938,444	-1.7%	(118,789)
Port	450,000	450,000	0.0%	-
Recreation	4,565,311	4,651,905	1.9%	86,594
Sewer Incl Rec Sewer	464,434	482,273	3.8%	17,839
Sewer & Water	2,067,820	2,098,491	1.5%	30,671
Water	121,519	115,430	-5.0%	(6,089)
Watershed	4,500	4,500	0.0%	-
<b>Total:</b>	<b>1,341,395,603</b>	<b>1,368,033,549</b>	<b>2.0%</b>	<b>26,637,946</b>

# Chart VI:

Revised: 11/8/2010

<b>2010 School Property Taxes by Fund Comparison of 2009 - 2010 School Property Taxes</b>					
<b>Fund</b>	<b>2009 \$ AMOUNT</b>	<b>2010 \$ AMOUNT</b>	<b>% of Total</b>	<b>\$ CHANGE 2009 - 2010</b>	<b>% Difference</b>
<b>General M&amp;O*</b>	61,533,134	61,547,353	15.47%	14,219	0.02%
<b>Budget Stabilization</b>	35,430,584	35,431,455	8.91%	871	0.00%
<b>Tort</b>	4,289,632	4,622,779	1.16%	333,147	7.77%
<b>Tuition</b>	384,243	349,994	0.09%	(34,249)	-8.91%
<b>Bonds</b>	119,419,218	113,964,672	28.64%	(5,454,546)	-4.57%
<b>Cosa</b>	962,737	810,476	0.20%	(152,261)	-15.82%
<b>Cosa Plant Facilities</b>	0	4,750,000	1.19%	4,750,000	
<b>State Authorized P.F.</b>	0	775,909	0.20%	775,909	
<b>Emergency</b>	10,012,360	7,727,773	1.94%	(2,284,587)	-22.82%
<b>63-1305 Judgment</b>	13,448	11,296	0.00%	(2,152)	-16.00%
<b>Override</b>	113,966,810	136,286,768	34.26%	22,319,958	19.58%
<b>Plant Facility</b>	50,065,029	31,574,714	7.94%	(18,490,315)	-36.93%
<b>TOTALS:</b>	<b>396,077,195</b>	<b>397,853,189</b>	<b>100.00%</b>	<b>1,775,994</b>	<b>0.45%</b>

\* = Boise School #1 is the only School District authorized to levy a M&O fund.

<b>2009 - 2010 Comparison of M&amp;O and Voter Approved Exempt Funds used by Schools</b>		
<b>Fund</b>	<b>2009</b>	<b>2010</b>
<b>M&amp;O</b>	1	1
<b>Budget Stabilization</b>	4	4
<b>Bond</b>	82	85
<b>Plant Facility</b>	52	42
<b>Override</b>	72	88

**Chart VII:**

<b>Comparison of Property Tax Budgets 2009 - 2010 by Type of Taxing District</b>					
Revised: 11/8/2010					
District	2009 Dollars	2010 Dollars	2009 - 2010 Change		% Total 2010 Property Tax
			Dollars	Percent	
County	361,598,095	370,362,709	8,764,614	2.42%	27.07%
City	358,120,668	368,791,264	10,670,596	2.98%	26.96%
School	396,077,195	397,853,189	1,775,994	0.45%	29.08%
Cemetery	4,295,649	4,317,944	22,295	0.52%	0.32%
Fire	53,697,028	54,425,479	728,451	1.36%	3.98%
Highway	84,310,223	85,595,701	1,285,478	1.52%	6.26%
Hospital	8,258,283	8,175,102	(83,181)	-1.01%	0.60%
Junior College	22,039,512	23,153,569	1,114,057	5.05%	1.69%
Library	18,169,153	19,478,744	1,309,591	7.21%	1.42%
Other	34,829,797	35,879,848	1,050,051	3.01%	2.62%
<b>Totals:</b>	<b>1,341,395,603</b>	<b>1,368,033,549</b>	<b>26,637,946</b>	<b>1.99%</b>	<b>100.00%</b>

<b>Comparison of Property Tax Budgets 2009 - 2010 by Type of Taxing District Exempt - Non Exempt Fund Comparison Only</b>								
District	Exempt Property Tax Funds				Non Exempt Property Tax Funds			
	2009 Dollars	2010 Dollars	2009 - 2010 Change		2009 Dollars	2010 Dollars	2009 - 2010 Change	
			Dollars	Percent			Dollars	Percent
County	5,112,400	8,314,986	3,202,586	62.64%	356,485,695	362,047,723	5,562,028	1.56%
City	6,795,443	7,332,817	537,374	7.91%	351,325,225	361,458,447	10,133,222	2.88%
School	391,787,563	393,230,410	1,442,847	0.37%	4,289,632	4,622,779	333,147	7.77%
Cemetery	118,050	16,079	(101,971)	-86.38%	4,177,599	4,301,865	124,266	2.97%
Fire	1,746,188	1,569,672	(176,516)	-10.11%	51,950,840	52,855,807	904,967	1.74%
Highway	300,000	1,000,000	700,000	233.33%	84,010,223	84,595,701	585,478	0.70%
Hospital	776,943	777,704	761	0.10%	7,481,340	7,397,398	(83,942)	-1.12%
Junior College	0	0	0	N/A	22,039,512	23,153,569	1,114,057	5.05%
Library	1,908,150	1,637,167	(270,983)	-14.20%	16,261,003	17,841,577	1,580,574	9.72%
Other	856,822	940,785	83,963	9.80%	33,972,975	34,939,063	966,088	2.84%
<b>Totals:</b>	<b>409,401,559</b>	<b>414,819,620</b>	<b>5,418,061</b>	<b>1.32%</b>	<b>931,994,044</b>	<b>953,213,929</b>	<b>21,219,885</b>	<b>2.28%</b>

### Chart VIII

<b>2010 AVERAGE PROPERTY TAX RATES</b>			
Revised: 11/8/2010			
<b>COUNTY</b>	<b>AVERAGE URBAN %</b>	<b>AVERAGE RURAL %</b>	<b>OVERALL AVERAGE PROP. TAX %</b>
ADA	1.538%	1.284%	1.507%
ADAMS	1.258%	0.753%	0.808%
BANNOCK	1.964%	1.059%	1.770%
BEAR LAKE	0.916%	0.572%	0.644%
BENEWAH	1.332%	0.804%	0.911%
BINGHAM	1.984%	1.261%	1.498%
BLAINE	0.642%	0.547%	0.610%
BOISE	1.184%	0.899%	0.925%
BONNER	0.988%	0.586%	0.669%
BONNEVILLE	1.596%	0.973%	1.403%
BOUNDARY	1.046%	0.747%	0.803%
BUTTE	1.844%	1.247%	1.374%
CAMAS	1.327%	0.851%	0.938%
CANYON	2.207%	1.346%	1.905%
CARIBOU	1.903%	0.993%	1.142%
CASSIA	1.373%	0.828%	0.981%
CLARK	1.126%	0.832%	0.873%
CLEARWATER	1.593%	0.914%	1.080%
CUSTER	0.569%	0.369%	0.408%
ELMORE	1.881%	1.096%	1.439%
FRANKLIN	1.270%	0.934%	1.086%
FREMONT	1.108%	0.779%	0.840%
GEM	1.449%	0.954%	1.101%
GOODING	1.667%	0.951%	1.115%
IDAHO	0.992%	0.550%	0.640%
JEFFERSON	1.724%	1.045%	1.154%
JEROME	2.028%	1.189%	1.498%
KOOTENAI	1.246%	0.811%	1.030%
LATAH	1.687%	1.266%	1.526%
LEMHI	1.222%	0.533%	0.692%
LEWIS	1.744%	1.112%	1.331%
LINCOLN	1.560%	0.989%	1.110%
MADISON	1.553%	1.298%	1.448%
MINIDOKA	1.445%	0.924%	1.120%
NEZ PERCE	1.877%	1.007%	1.578%
ONEIDA	1.490%	0.798%	0.973%
OWYHEE	1.350%	0.853%	0.931%
PAYETTE	1.825%	1.038%	1.387%
POWER	2.283%	1.506%	1.639%
SHOSHONE	1.604%	1.137%	1.341%
TETON	0.887%	0.724%	0.761%
TWIN FALLS	1.617%	1.026%	1.390%
VALLEY	1.062%	0.631%	0.772%
WASHINGTON	1.525%	0.872%	1.072%
<b>Statewide:</b>	<b>1.441%</b>	<b>0.932%</b>	<b>1.222%</b>