

2013 MARKET VALUES AND PROPERTY TAXES
 And the Effects of the Partial Personal Property Exemption

Total budgeted property taxes for 2013 are \$1,502.7 million and have increased \$69.1 million or 4.8% since 2012. This year's increase is the largest in percentage terms since 2008, and slightly exceeds the long term average annual increase of 4.6% since 1995. The most significant factor in this year's increase continues to be school supplemental levies, which were at an all-time high of \$188.1 million in 2013, increasing 11.3% (\$19.1 million) since 2012. In addition to this report's usual review of budgeted property tax amounts, this year it is important to note state funding used to replace revenue that would otherwise have been shifted to other taxpayers by the new \$100,000 personal property exemption. As of this date, the approved amount of replacement money related to this exemption is \$18.4 million (and this is the amount of tax reduction that taxpayers received). However, \$1.5 million of that is to be distributed to urban renewal agencies for qualifying personal property within revenue allocation areas. That means the property taxes to be collected for taxing districts is \$1,485.7 million. Because of the state replacement funding, taxing district budgets will be kept whole and they will receive the full \$1,502.7 million. However, because of the new personal property exemption, taxpayers will only be paying part of this budgeted (and levied) amount. Taxing district and urban renewal replacement money shares are shown in Table A. In this table, levied property taxes equals the sum of reduced property taxes before state replacement and replacement dollars. The full amount levied or, in the case of urban renewal agencies, the full amount to be allocated, is accounted for and no district lost revenue as a result of the \$100,000 personal property exemption.

Table A. Distribution of personal property tax replacement money

Table A				
Summary of Personal Property Replacement Dollars				
Category	2013 Not Adjusted P-Taxes	2013 Adjusted P-Taxes	Estimated Replacement Dollars	% Reduction
12/16/2013				
County	393,065,265	388,638,071	4,427,194	1.13%
City	402,338,198	397,806,560	4,531,638	1.13%
School	452,302,018	447,207,625	5,094,393	1.13%
Roads & Highways	95,620,389	94,543,392	1,076,997	1.13%
Other	159,331,041	157,543,103	1,787,938	1.12%
Sub-Total	1,502,656,911	1,485,738,751	16,918,160	1.13%
Urban Renewal	64,759,592	63,288,469	1,471,123	2.27%
Total:	1,567,416,503	1,549,027,220	18,389,283	1.17%

Table B shows the amount of tax relief provided by sector utilizing the \$100,000 personal property exemption. The figures in this table apply by sector and include amounts for property within urban renewal revenue allocation areas. Because Chart I and Chart Ia, in the Appendix, reflect only reductions related to property taxes levied by taxing districts, not amounts allocated to urban renewal agencies, amounts shown in Table B are greater than the difference in budget amounts shown in Chart I and Chart Ia. A summary of the effects of the personal property exemption on values and taxes by property category is provided in Chart Ib.

No analysis is provided for the \$3,000 per item exemption. We note that no replacement money accompanies this exemption, presumed to be small in 2013 before growing significantly in 2014 and beyond.

Table B		
Summary of Personal Property Replacement Dollars		
Category	Estimated Replacement Dollars	% Reduction
12/19/2013		
Commercial	15,819,479	3.43%
Timber	284,263	3.43%
Mining	110,019	3.43%
Operating Property	704,399	1.04%
Total	16,918,160	3.13%

In terms of taxable value, this year's 2.8% increase reverses a four year pattern of decreasing values. The increase would have been 3.8% except for the personal property exemption which reduced values on that property by \$1,097.4 million. The 2013 value gains were most pronounced in Operating Property (+ 8.8%), Agricultural Land (+5.7%), and Residential Property (+4.5%). Commercial property values decreased 1.6%, mostly due to the personal property exemption, without which that sector would have had a 1.9% increase. The growth in agricultural property values was significant (5.7%), but considerably less than the 11.3% increase from 2011 to 2012. As a result of these changes in the distribution of values, owner-occupied residential property taxes were up about 6.6% overall, but only about 4.6% for existing homes, after adjustment for new construction. Commercial property taxes were down 2.4% overall and down 3.8% for existing commercial property. Operating property taxes increased 9.2%, despite \$704,000 in tax savings due to the personal property exemption. Agricultural property taxes also increased 9.1%, but this was considerably less than last year's 15.2% tax increase.. Timber category taxes rose 2.8%. Net profit of mines decreased significantly and, as a result, mining property taxes decreased by 24.3%. For the mining sector, this was the steepest decrease since 2001 and reversed a two-year trend toward increasing values and taxes.

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 four years, with falling values driving tax rates upward. Taxes increased at a slightly faster pace than values, causing average tax rates to rise slightly (0.9%). Because state replacement money was used to compensate for the personal property exemption, the exempt values were included when levy rates were set and this exemption had no effect on tax rates in 2013.

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 \$69.1 million can be attributed as shown in Table 1 found on the following page:

Table 1:

Major causes of change in total property tax	Potential increase amount*
3% general cap	\$30.0 million
Increases <decreases> in school bonds and school exempt levies other than M&O	\$31.7 million
Decrease in Boise School District M&O	\$<0.6> million
Increases <decreases> in non-school bonds and voter-approved and other exempt levies	\$ 2.0 million
Additional dollars available due to new construction	\$13.7 million
Additional dollars available due to annexation	\$ 0.6 million
Increase <decrease> due to new levies in 2012 or existing districts not levying in 2012	\$ 0.4 million
Net tax increase <decrease> due to use <accumulation> of Foregone Amount	\$<5.8> million
Tax decrease not eligible for accumulation as foregone amount	\$<5.6> million
Judgments	\$ 0.7 million
Other (misc.)	\$ 2.0 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 \$5.8 million in 2013 to \$96.6 million. This represents the largest accumulated potential in this non-levied amount. In some cases, foregone amounts grew because levy limits prevented otherwise allowable property tax budget increases from being fully realized. It is important to note, however, that foregone amounts do not grow to reflect the amount of budget decreases.

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 2013. In 39 counties, overall average rates are higher than in 2012. The 2013 overall average levy rate of 1.40% is the highest since 2005, the last year school general levies were permitted. Tax rate decreases did occur, but were mostly confined to the largest counties, including Ada and Canyon. Increasing school supplemental levies coupled with mostly flat values accounted for most of the rate increases.

Table 2 lists many of the notable changes in property tax portions of taxing district budgets for 2013 in comparison to 2012. If budgets decreased because reduced values caused rates to hit limits, Table 2 denotes these 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 2013

County	Taxing District	Description of Change	\$ Amount of Change
Ada / Canyon	Meridian School #2	Increased Bond and Emergency Fund	7,100,000
Ada / Canyon	Kuna School #3	New Emergency Fund	358,000
Adams / Washington	Cambridge School #432	New Emergency Fund	81,000
Bannock	Pocatello School #25	New Emergency Fund, increased supplemental, plant facilities, and bond funds	1,800,000
Bear Lake	Bear Lake School #33	Increased supplemental	300,000
Benewah/ Shoshone	St. Maries School #41	Increased supplemental	200,000
Benewah / Kootenai	Plummer Worley School #44	New supplemental	550,000
Benewah / Shoshone	Fernwood Fire District	Eliminated Bond fund	<9,500>
Bingham	Snake River School #52	Increased plant facilities fund and supplemental	900,000
Bingham	Aberdeen School #58	New plant facilities fund and increased supplemental	350,000
Bingham / Bonneville	Shelley School #60	Increased bond fund; eliminated emergency fund	103,000
Bingham	Shelley Firth Fire District	New Bond	95,000
Blaine	Blaine Recreation District	New override	1,750,000
Boise	Boise County	Reduced Special Judgment fund	<185,000>
Boise	Garden Valley School #71	Increased Bond fund and eliminated Emergency fund	141,000
Boise	Horseshoe Bend #73	Increased Bond fund and new supplemental	310,000
Boise	County Road and Bridge	Did not levy in 2013	<143,000>
Bonner	Lake Pend Oreille School #84	Increased supplemental	1,100,000
Bonner	West Bonner School #82	Increased supplemental	650,000
Bonner	Ellisport Bay Sewer District	Levied in 2012, not in 2013	24,000
Bonner	Kootenai Ponderay Sewer District	Levied in 2012, not in 2013	3,300

County	Taxing District	Description of Change	\$ Amount of Change
Bonneville	Idaho Falls School #91	Eliminated Emergency fund	<122,000>
Bonneville	Swan Valley Cemetery District	New District	5,400
Boundary	Boundary School #101	Increased Bond fund	102,000
Boundary	Boundary Ambulance District	New District	330,000
Butte	Lost River Fire District	Reduced Bond fund	<6,000>
Canyon	Canyon County	Lowered property tax budget	<1,500,000>
Canyon	Nampa School #131	Decreased Bond fund and eliminated Emergency fund; new supplemental fund	900,000
Canyon	Caldwell School #132	Increased Bond fund	700,000
Canyon	Middleton School #134	Increased Bond and new Emergency fund	530,000
Canyon	Notus School #135	Plant Facilities and COSA funds	<178,000>
Ada / Canyon / Owyhee	Melba School #136	New Supplemental fund	261,000
Canyon	Parma School #137	Increased COSA and Supplemental funds	113,000
Canyon	Vallivue School #139	Increased Bond fund	2,760,000
Canyon	Wilder Fire District	Increased Bond fund	24,000
Bear Lake / Bonneville / Caribou	Soda Springs #150	Increased Supplemental fund and New Emergency fund	240,000
Cassia / Minidoka	Burley City	Increased Bond and Override funds	444,000
Cassia / Oneida / Twin Falls	Cassia School #151	Decreased Bond fund and increased Plant Facilities fund	<295,000>
Cassia	Goose Creek Flood Control District #16	Levied in 2012; not in 2013	<58,000>
Clearwater / Lewis / Nez Perce	Orofino School #171	Increased Supplemental	300,000
Clearwater	Clearwater West Recreation District	Did not levy in 2012; levied in 2013	879
Custer / Lemhi	Challis School #181	Increased Supplemental	150,000
Custer / Butte	Mackay School #182	Increased Supplemental	25,000

County	Taxing District	Description of Change	\$ Amount of Change
Elmore	Mt. Home School #193	Increased Bond fund and New Emergency fund	537,000
Elmore	Elmore Medical Center Hospital District	Reduced Bond fund	<120,000>
Fremont / Madison	Fremont School #215	New Supplemental fund	1,500,000
Fremont / Madison	Sugar-Salem School #322	Decreased Bond and Emergency funds	<180,000>
Fremont	South Fremont Fire District	New Permanent Override	125,000
Boise / Gem	Emmett School #221	Eliminated Emergency and Increased Supplemental fund	300,000
Gooding / Lincoln	Gooding School #231	Increased Supplemental and Emergency funds	230,000
Gooding	Hagerman #233	New Supplemental fund	150,000
Gooding	Hagerman Cemetery District	New Permanent Override	15,000
Gooding	West Point Highway District	New Override	45,000
Idaho	Mountain View School #244	Increased Supplemental	364,000
Jefferson / Madison	Jefferson School #251	Eliminated Emergency fund	<508,000>
Jefferson / Bonneville	Ririe School #252	Decreased Bond fund and New Supplemental	235,000
Jefferson	West Jefferson School #253	Increased Bond fund and New Supplemental	335,000
Jerome	Jerome County	New Bond fund	750,000
Jerome / Lincoln / Gooding	Jerome School #261	Increased Bond and Plant Facilities funds	116,000
Kootenai	Coeur d'Alene School #271	Reduced Bond fund; increased Supplemental fund; New Emergency fund	1,650,000
Kootenai	Post Falls School #273	Reduced Bond fund; increased Supplemental fund	400,000
Kootenai / Benewah	Kootenai School #274	Reduced Bond fund; increased Supplemental fund	500,000

County	Taxing District	Description of Change	\$ Amount of Change
Latah	Moscow City	Reduced Bond fund	<336,000>
Latah	Moscow School #281	New Bond fund	738,000
Latah / Nez Perce	Genesee School #282	Increased Bond and Supplemental funds	266,000
Latah	Potlatch School #285	Increased Supplemental fund	200,000
Latah	Troy School #287	Increased Supplemental fund	176,000
Idaho / Lewis / Nez Perce	Highland School #305	Increased Supplemental fund	48,000
Lincoln	Dietrich School #314	Decreased Emergency fund; increased Bond fund	35,000
Lincoln	Dietrich Cemetery District	New District	10,000
Madison	Madison School #321	Decreased Emergency fund; Increased Bond funds	178,000
Nez Perce	Lewiston School #340	Increased Supplemental fund	300,000
Nez Perce	Lapwai School #341	Increased Bond fund	95,000
Nez Perce	Arrow Junction Fire District	New District	7,000
Oneida	Oneida School #351	Increased Bond fund	96,000
Canyon / Owyhee	Marsing School #363	Increased Bond fund	104,000
Payette / Washington	Payette School #371	Decreased Bond fund and New Supplemental fund	675,000
Payette	New Plymouth School #372	Increased Emergency fund	95,000
Payette	Fruitland School #373	New Supplemental fund	495,000
Power	American Falls School #381	Increased Bond, Supplemental, and Plant Facilities funds	481,000
Power	Rockland School #382	Increased Bond fund	25,000
Power	Arbon School #283	Increased Supplemental fund	20,000
Power	Power County Abatement District	Levied in 2013; did not levy in 2012	301,000
Kootenai / Shoshone	Kellogg School #391	Reduced Bond fund and Reduced Supplemental fund	<482,000>

County	Taxing District	Description of Change	\$ Amount of Change
Shoshone	Wallace School #393	Reduced Bond fund	<57,000>
Shoshone	East Shoshone Hospital District	Eliminated levy	<177,000>
Teton	Teton School #401	Increased Bond fund and Supplemental fund	635,000
Twin Falls	Twin Falls School #411	New Emergency fund, Increased Bond fund, and increased Supplemental fund	3,068,000
Twin Falls	Kimberly School #414	Decreased Emergency fund	<75,000>
Twin Falls	Hansen School #415	Decreased Bond fund	<178,000>
Valley / Adams	McCall-Donnelly #421	Decreased Bond fund	<57,000>
Valley	Cascade School #422	Increased Bond fund and Decreased Supplemental fund	<370,000>
Valley	South Lake Recreational Water and Sewer District	Levied in 2012; no levy in 2013	<26,000>

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 is based on actual property taxes levied to be paid by taxpayers. Therefore, it excludes \$16.9 million in taxing district personal property exemption replacement money to be paid by the state. Table 4 is based on budgeted amounts, so reflects full property taxes, including state replacement.

Table 3: Summary of property tax changes during various periods

Period	Total Property Tax Increase (Million \$)	Total Percent Increase	Average Percent Change Per Year
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
2008-2011	64.7	4.9	+ 1.6
2011-2013	105.1	7.6	+ 3.7

As shown in Table 3 above, since the early 1970s, the property tax system has undergone several 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 of (approximately ¼) 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, 2010, and 2011, many taxing districts did not levy the maximum amount of property tax that they were permitted. In addition, there was less 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. Two major property tax effects were noted in 2013. There was a continuation of rapidly increasing school supplemental levies, with the 11% increase in these funds accounting for more than one quarter of all property tax increases. In addition, there was an \$18.4 million reduction in business personal property taxes due to the new partial personal property exemption implemented in 2013. Table A on page 1 shows the distribution of replacement money provided by the state to keep taxing districts and urban renewal agencies whole.

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

Unit of Government	2009 Taxes Mill.\$	2010 Taxes Mill.\$	2011 Taxes Mill.\$	2012 Taxes Mill.\$	2013 Taxes Mill.\$	% Ch. 11 – 12
County	361.6	370.4	375.4	381.0	393.1	+ 3.2
City	358.1	368.8	375.4	388.6	402.3	+ 3.5
School	396.1	397.9	393.8	421.1	452.3	+ 7.4
Highway	84.3	85.6	88.5	91.7	95.6	+ 4.3
All Other	141.3	145.3	147.5	150.7	159.4	+ 5.8
TOTAL	1,341.4	1,368.0	1,380.6	1,433.6	1,502.7	+ 4.8

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 3.439%. The lowest rate is in one area of rural Custer County, where the rate is 0.319%.

Charts

Charts containing property tax budget and market value information follow the narrative portion of this report. The attachment entitled "2013 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 2013 amounts with those submitted in 2012.

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, increased 5.7% in 2013. This was a result of some reversal of previous value

decreases, especially in Ada and Canyon counties, increasing new construction in this sector during 2012 and a continued decrease in the homeowner's exemption ceiling from \$83,974 in 2012 to \$81,000 in 2013.

Adjusting for all of these factors, existing primary residential property typically increased by 4.4% in taxable value from 2012 to 2013. Taxable values of other residential property increased slightly in 2013, with an average overall 0.8% increase in existing property value in this sector. Even after compensating for the personal property exemption, which was designed to be neutral with respect to tax shifting in 2013, commercial property values increased only 1.9%, considerably less than the increase in owner occupied residential values. This means that overall residential property taxes increased more rapidly (6.3%) than overall budgeted property taxes (4.8%). Some of this increase was absorbed by new construction, so existing residential property taxes increased about 4.6%. Operating property values were up significantly, as were farmland values (8.8% and 5.7% respectively). Taxes in these sectors increased more rapidly than values, with 9.2% and 9.1% increases, respectively.

Overall, the proportion of property taxes paid by residential property tended to increase, resembling the trend that typified the period preceding the downturn of residential values in 2009. Accordingly, this proportion grew from 60.7% to 62.1% overall, with similar changes for owner and non-owner occupied subsectors. 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, the effect is small and does not fully reverse the results of several previous years during which more rapid appreciation of existing primary residential property shifting taxes toward that sector.

Table 5: 2012 – 2013 tax changes on existing property

Type of Property	2012 Taxable Value (\$ Millions)	2013 Taxable Value (\$ Millions)	Estimated New Construction Value (\$ Millions)	Overall percent change in taxable value	Percent change in taxable value of existing property	Estimated average percent change in taxes on existing property
Primary Residential (eligible for homeowner's exemption)	41,615	44,040	576.6	+5.7%	+ 4.4%	+ 4.6%
Other Residential	24,153	24,664	323.0	+2.3%	+ 0.8%	+ 4.6%
Commercial and Industrial	28,545	28,084	439.1	- 1.6%	- 3.2%	- 3.5%

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 and the change in applicable average tax rates were 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.

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December 30, 2013

2013 Property Tax Analysis Charts

Chart	Title
I	Comparison of 2012 and 2013 Taxable Market Value and Estimated Property Tax Collections by Category of Property.
Ia	2012 and 2013 budgeted property tax and levies without personal property exemption
Ib	Summary of personal property exemption effects by property category
II	Effects of 2013 Homeowner's Exemption
III	Comparison of 2012 and 2013 Property Taxes and Effects of 2013 Homeowner's Exemption on Individual Property
IV	Percent of Total 2013 Property Taxes Paid by Each Major Category of Property
V	Comparison of 2012 – 2013 Property Tax by District Type
VI	School Property Taxes by Fund 2012 – 2013
VII	Comparison of Property Tax Budget 2012 – 2013 by Type of Taxing District (exempt & non-exempt funds)
VIII	2013 Average Property Tax Rates

**Chart I Excludes Personal Property Value and State Replacement Dollars
Comparison of 2013 and 2012 Taxable Value and
Estimated Property Tax Collections by Category of Property**

12/19/2013

Category of Property	2013 Taxable Value Including 2012 Sub. Roll	% of Taxable Value in Category	% Change in Taxable Value 2012/2013	Estimated 2013 Tax Rate	Estimated 2013 Tax (\$)	% of Tax in Category	% Change in Taxes 2012/2013
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	25,922,647,109	24.2%	8.3%	1.701%	\$440,875,144	29.7%	7.3%
Rural owner-occupied	18,116,947,558	16.9%	2.3%	1.063%	\$192,565,999	13.0%	5.2%
Subtotal	44,039,594,666	41.1%	5.7%	1.438%	\$633,441,143	42.6%	6.6%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	11,949,038,247	11.2%	4.8%	1.448%	\$173,018,723	11.6%	6.5%
Rural non owner occupied	12,715,236,446	11.9%	0.0%	0.912%	\$115,909,808	7.8%	4.5%
Subtotal	24,664,274,694	23.0%	2.3%	1.171%	\$288,928,531	19.4%	5.7%
Residential subtotal	68,703,869,360	64.1%	4.5%	1.343%	922,369,674	62.1%	6.3%
Commercial:							
Urban	21,625,190,545	20.2%	-2.8%	1.731%	\$374,403,067	25.2%	-3.7%
Rural	6,458,362,686	6.0%	2.5%	1.092%	\$70,524,940	4.7%	4.9%
Subtotal	28,083,553,230	26.2%	-1.6%	1.584%	\$444,928,008	29.9%	-2.4%
Agricultural:							
	3,692,926,354	3.4%	5.7%	1.093%	\$40,372,376	2.7%	9.1%
Timber:							
	757,428,439	0.7%	-3.4%	1.056%	\$7,994,989	0.5%	2.8%
Mining:							
	408,839,210	0.4%	-31.5%	0.757%	\$3,094,326	0.2%	-24.3%
Real & Personal:							
Subtotal	101,646,616,593	94.9%	2.5%	1.397%	\$1,418,759,372	95.5%	3.4%
Operating:							
Urban	1,185,709,175	1.1%	-9.6%	1.727%	\$20,480,208	1.4%	-11.3%
Rural	4,273,838,539	4.0%	15.3%	1.088%	\$46,499,171	3.1%	21.5%
Subtotal	5,459,547,714	5.1%	8.8%	1.227%	\$66,979,379	4.5%	9.2%
Total Urban	60,682,585,075	56.7%	3.0%	1.663%	\$1,008,777,142	67.9%	2.4%
Total Rural	46,423,579,232	43.3%	2.4%	1.028%	\$476,961,609	32.1%	6.4%
Grand Total	107,106,164,307	100.0%	2.8%	1.389%	\$1,485,738,751	100.0%	3.6%

Values exclude the personal property exempted value and total property taxes were reduced by estimated \$16.9 million of replacement dollars.
Values do not include urban renewal increments.

**Chart IA - If NO Personal Property Exemption
Comparison of 2013 and 2012 Taxable Value and
Estimated Property Tax Collections by Category of Property**

12/19/2013

Category of Property	2013 Taxable Value Including 2012 Sub. Roll	% Change in Taxable Value 2012/2013	Estimated 2013 Tax Rate	Estimated 2013 Tax* (\$)	% Change in Taxes* 2012/2013
Primary Residential: (Homeowner's Exemption)					
Urban owner-occupied	25,922,647,109	8.3%	1.701%	\$440,875,144	7.3%
Rural owner-occupied	18,116,947,558	2.3%	1.063%	\$192,565,999	5.2%
Subtotal	44,039,594,666	5.7%	1.438%	\$633,441,143	6.6%
Other Residential: (No Homeowner's Exemption)					
Urban non owner occupied	11,949,038,247	4.8%	1.448%	\$173,018,723	6.5%
Rural non owner occupied	12,715,236,446	0.0%	0.912%	\$115,909,808	4.5%
Subtotal	24,664,274,694	2.3%	1.171%	\$288,928,531	5.7%
Residential subtotal	68,703,869,360	4.5%	1.343%	922,369,674	6.3%
Commercial:					
Urban	22,394,077,310	0.7%	1.731%	\$387,715,022	-0.3%
Rural	6,687,990,663	6.1%	1.092%	\$73,032,464	8.7%
Subtotal	29,082,067,973	1.9%	1.584%	\$460,747,487	1.1%
Agricultural:	3,692,926,354	5.7%	1.093%	\$40,372,376	9.1%
Timber:	784,358,919	0.0%	1.056%	\$8,279,252	6.4%
Mining:	423,375,518	-29.1%	0.757%	\$3,204,345	-21.7%
Real & Personal:					
Subtotal	102,686,598,124	3.5%	1.397%	\$1,434,973,133	4.6%
Operating:					
Urban	1,198,178,853	-8.6%	1.727%	\$20,695,591	-10.3%
Rural	4,318,785,049	16.6%	1.088%	\$46,988,187	22.8%
Subtotal	5,516,963,902	10.0%	1.227%	\$67,683,778	10.3%
Total Urban	61,463,941,519	4.4%	1.663%	\$1,022,304,480	3.8%
Total Rural	46,739,620,507	3.1%	1.028%	\$480,352,431	7.1%
Grand Total	108,203,562,026	3.8%	1.389%	\$1,502,656,911	4.8%

* 2013 Property Taxes have not been reduced by State Personal Property Replacement dollars.

Values do not include urban renewal increments.

Chart 1B Summary of Personal Property Exemption Effects by Property Category

Category 12/19/2013	2013 Value (PP Exemption not deducted)	2013 Value (PP Exemption deducted)	Difference in Value	2013 Budgeted P-Taxes	2013 Budget P-Taxes minus State Replacement Dollars	Difference in P-Taxes	% Change in P-Tax Due to PP Exemption
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	25,922,647,109	25,922,647,109	0	\$440,875,144	\$440,875,144	0	0.0%
Rural owner-occupied	18,116,947,558	18,116,947,558	0	\$192,565,999	\$192,565,999	0	0.0%
Subtotal	44,039,594,666	44,039,594,666	0	\$633,441,143	\$633,441,143	0	0.0%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	11,949,038,247	11,949,038,247	0	\$173,018,723	\$173,018,723	0	0.0%
Rural non owner occupied	12,715,236,446	12,715,236,446	0	\$115,909,808	\$115,909,808	0	0.0%
Subtotal	24,664,274,694	24,664,274,694	0	\$288,928,531	\$288,928,531	0	0.0%
Residential subtotal	68,703,869,360	68,703,869,360	0	922,369,674	922,369,674	0	0.0%
Commercial:							
Urban	22,394,077,310	21,625,190,545	(768,886,765)	\$387,715,022	\$374,403,067	(13,311,955)	-3.4%
Rural	6,687,990,663	6,458,362,686	(229,627,977)	\$73,032,464	\$70,524,940	(2,507,524)	-3.4%
Subtotal	29,082,067,973	28,083,553,230	(998,514,743)	\$460,747,487	\$444,928,008	(15,819,479)	-3.4%
Agricultural:							
	3,692,926,354	3,692,926,354	0	\$40,372,376	\$40,372,376	0	0.0%
Timber:							
	784,358,919	757,428,439	(26,930,480)	\$8,279,252	\$7,994,989	(284,263)	-3.4%
Mining:							
	423,375,518	408,839,210	(14,536,308)	\$3,204,345	\$3,094,326	(110,019)	-3.4%
Real & Personal:							
Subtotal	102,686,598,124	101,646,616,593	(1,039,981,531)	\$1,434,973,133	\$1,418,759,372	(16,213,761)	-1.1%
Operating:							
Urban	1,198,178,853	1,185,709,175	(12,469,678)	\$20,695,591	\$20,480,208	(215,383)	-1.0%
Rural	4,318,785,049	4,273,838,539	(44,946,510)	\$46,988,187	\$46,499,171	(489,016)	-1.0%
Subtotal	5,516,963,902	5,459,547,714	(57,416,188)	\$67,683,778	\$66,979,379	(704,399)	-1.0%
Total Urban	61,463,941,519	60,682,585,075	(781,356,444)	\$1,022,304,480	\$1,008,777,142	(13,527,338)	-1.3%
Total Rural	46,739,620,507	46,423,579,232	(316,041,275)	\$480,352,431	\$476,961,609	(3,390,822)	-0.7%
Grand Total	108,203,562,026	107,106,164,307	(1,097,397,719)	\$1,502,656,911	\$1,485,738,751	(16,918,160)	-1.1%

The tax reduction of \$16.9 million shown on this chart does not include \$1.5 million additional reduction provided for personal property located within urban renewal revenue allocation areas. The total amount of tax reduction due to the personal property exemption was \$18.4 million in 2013.

the county sources in the past. The percent change in taxable value of existing property and the change in applicable average tax rates were 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 30, 2013

**Chart III Excludes Personal Property Value and State Replacement Dollars
Comparison of 2012 & 2013 Property Taxes and
Effects of 2013 Homeowner's Exemption on Individual Property**

12/19/2013

Location	Type of Property	2012 Property Taxes (\$)	2013 Property Taxes (\$)	% Change 2012 - 2013	2013 Tax Without Homeowner's Exempt. (\$)	% Change in 2013 Tax if NO Home. Exempt
Urban	Primary Residential (Homeowner's Exemption)	790	823	4.2%	1,323	60.7%
Urban	Commercial	2,405	2,316	-3.7%	1,826	-21.2%
Rural	Primary Residential (Homeowner's Exemption)	480	515	7.2%	847	64.6%
Rural	Commercial	1,465	1,461	-0.3%	1,183	-19.0%
Rural	Farm	2,542	2,783	9.5%	2,703	-2.9%

Farm property is assumed to be valued as follows:

			Taxable Value: (after Home. Ex.) 2013
	2012	2013	
Agricultural land	\$195,128	\$206,189	\$206,189
House	\$77,895	\$81,322	
Residential land	\$14,838	\$15,491	
Total	\$287,861	\$303,002	\$254,596

Commercial property is valued as follows:

	2012	2013
Commercial real and personal property	\$138,219	\$133,796

Primary Residential property is valued as follows:

Primary Residential (Homeowner's Exemption)			Taxable Value: (after Home. Ex.) 2013
	2012	2013	
House	\$77,895	\$81,322	
Residential land	\$14,838	\$15,491	
Total	\$92,733	\$96,813	\$48,407

Value Adjustments

Information above has been reduced by the Personal Property Value and Replacement Dollars
 Primary Residential (Homeowner's Exemption) values increased 4.4% in 2013;
 Commercial values have been decreased by 3.2% in 2013.
 The remainder of residential and commercial value change is attributed to new construction.
 Farm land values have been increased by 5.7% in 2013.

**Chart IV Excludes Personal Property Value and State Replacement Dollars
Percent of Total 2013 Property Taxes Paid by Each Major Category of Property**

12/19/2013

County	Residential Property:						Commercial			Agriculture	Timber	Mining	Real & Persnl	Operating Property:		
	OOC Urban	OOC Rural	OOC Total	NOOC Urban	NOOC Rural	NOOC Total	Urban	Rural	Total	Total	Total	Total	Subtotal	Urban	Rural	Total
ADA	44.5%	7.0%	51.5%	11.6%	1.8%	13.4%	31.8%	0.7%	32.5%	0.3%	0	0.0%	97.6%	1.6%	0.8%	2.4%
ADAMS	4.1%	27.8%	31.9%	4.2%	28.9%	33.1%	0.6%	12.4%	13.0%	5.5%	2.7%	0.0%	86.2%	0.6%	13.1%	13.8%
BANNOCK	38.1%	6.8%	44.9%	9.4%	1.7%	11.1%	36.3%	1.2%	37.5%	0.8%	0.0%	0.0%	94.3%	2.4%	3.3%	5.7%
BEAR LAKE	6.8%	16.0%	22.8%	14.2%	33.7%	48.0%	6.9%	2.4%	9.3%	6.2%	0.0%	0.0%	86.3%	1.1%	12.6%	13.7%
BENEWAH	10.2%	24.4%	34.6%	6.2%	14.7%	20.9%	12.5%	9.4%	21.9%	5.6%	13.2%	0.1%	96.2%	0.7%	3.1%	3.8%
BINGHAM	16.5%	22.0%	38.6%	2.4%	3.2%	5.6%	14.1%	9.6%	23.7%	8.6%	0	0	76.5%	0.8%	22.7%	23.5%
BLAINE	18.1%	8.8%	26.9%	41.6%	20.2%	61.8%	9.1%	1.1%	10.2%	0.3%	0.0%	0.0%	99.2%	0.2%	0.6%	0.8%
BOISE	3.2%	39.6%	42.8%	3.2%	38.6%	41.8%	5.3%	4.3%	9.7%	1.0%	1.3%	0.2%	96.7%	0.6%	2.7%	3.3%
BONNER	7.5%	26.2%	33.7%	9.4%	32.9%	42.3%	11.4%	5.4%	16.8%	0.5%	1.5%	0.0%	94.8%	1.3%	3.9%	5.2%
BONNEVILLE	34.8%	11.5%	46.3%	9.0%	3.0%	11.9%	33.1%	6.1%	39.2%	1.1%	0	0.0%	98.5%	0.7%	0.8%	1.5%
BOUNDARY	9.1%	29.3%	38.3%	4.0%	13.0%	17.0%	8.5%	10.1%	18.6%	6.9%	4.4%	0.0%	85.3%	1.6%	13.1%	14.7%
BUTTE	10.4%	19.0%	29.5%	4.9%	8.9%	13.8%	9.9%	10.5%	20.4%	28.7%	0	0.0%	92.4%	0.5%	7.1%	7.6%
CAMAS	6.7%	21.3%	28.0%	9.1%	28.9%	37.9%	7.9%	8.0%	15.9%	12.9%	0	0.0%	94.7%	0.2%	5.1%	5.3%
CANYON	28.9%	12.1%	41.0%	9.6%	4.0%	13.6%	33.1%	7.2%	40.3%	2.4%	0	0	97.3%	1.3%	1.3%	2.7%
CARIBOU	14.0%	8.2%	22.3%	3.6%	2.1%	5.8%	7.8%	15.9%	23.7%	9.2%	0.0%	22.6%	83.5%	1.9%	14.6%	16.5%
CASSIA	19.2%	19.3%	38.5%	4.7%	4.8%	9.5%	14.8%	19.9%	34.7%	12.8%	0	0.0%	95.5%	0.8%	3.7%	4.5%
CLARK	3.5%	3.5%	7.0%	3.4%	3.4%	6.9%	4.8%	16.1%	20.9%	34.4%	0	0.0%	69.2%	2.4%	28.4%	30.8%
CLEARWATER	16.3%	19.4%	35.8%	6.6%	7.8%	14.4%	11.6%	5.2%	16.9%	2.8%	27.2%	0.0%	97.1%	1.1%	1.7%	2.9%
CUSTER	6.9%	14.9%	21.8%	10.0%	21.6%	31.6%	8.3%	9.6%	17.8%	4.6%	0.0%	22.5%	98.3%	0.3%	1.5%	1.7%
ELMORE	23.1%	12.3%	35.4%	15.1%	8.0%	23.1%	12.3%	6.7%	19.1%	2.2%	0.0%	0.0%	79.8%	4.2%	16.0%	20.2%
FRANKLIN	30.4%	23.5%	53.9%	5.8%	4.5%	10.4%	12.7%	4.8%	17.5%	6.6%	0	0.3%	88.6%	2.7%	8.7%	11.4%
FREMONT	6.1%	19.8%	25.9%	13.4%	43.6%	57.0%	4.7%	4.7%	9.4%	4.2%	0.0%	0	96.4%	0.8%	2.8%	3.6%
GEM	18.1%	37.0%	55.1%	5.1%	10.3%	15.4%	13.1%	6.6%	19.7%	6.3%	0.1%	0.0%	96.6%	0.6%	2.7%	3.4%
GOODING	16.1%	18.2%	34.4%	5.4%	6.1%	11.6%	10.0%	23.0%	33.0%	9.8%	0	0.0%	88.7%	1.1%	10.2%	11.3%
IDAHO	12.5%	29.9%	42.3%	6.8%	16.3%	23.1%	11.6%	11.1%	22.7%	7.3%	2.4%	0.1%	97.8%	0.5%	1.7%	2.2%
JEFFERSON	14.0%	40.0%	54.0%	2.5%	7.1%	9.5%	7.3%	13.8%	21.1%	9.5%	0	0	94.2%	0.7%	5.1%	5.8%
JEROME	14.9%	16.7%	31.6%	6.3%	7.0%	13.3%	28.7%	8.1%	36.9%	12.3%	0	0.0%	94.2%	0.6%	5.3%	5.8%
KOOTENAI	23.2%	19.4%	42.6%	14.4%	12.0%	26.5%	23.2%	3.0%	26.2%	0.4%	0.6%	0.0%	96.3%	2.0%	1.7%	3.7%
LATAH	33.4%	15.4%	48.9%	9.0%	4.2%	13.2%	22.5%	3.4%	25.9%	6.7%	2.8%	0.0%	97.5%	1.1%	1.4%	2.5%
LEMHI	15.1%	25.9%	41.0%	9.9%	17.1%	27.0%	13.3%	5.9%	19.2%	9.3%	0.0%	0.2%	96.7%	0.3%	3.0%	3.3%
LEWIS	20.0%	11.7%	31.7%	7.6%	4.5%	12.1%	14.7%	4.3%	18.9%	32.3%	1.7%	0	96.7%	1.0%	2.3%	3.3%
LINCOLN	11.9%	10.3%	22.3%	5.5%	4.7%	10.2%	7.2%	22.9%	30.1%	10.2%	0	0.1%	72.8%	2.4%	24.8%	27.2%
MADISON	21.7%	16.3%	38.0%	4.6%	3.4%	8.0%	38.5%	7.4%	45.9%	5.8%	0.0%	0.0%	97.8%	0.8%	1.5%	2.2%
MINIDOKA	16.9%	18.2%	35.1%	4.9%	5.2%	10.1%	25.8%	10.7%	36.6%	13.7%	0	0	95.6%	0.8%	3.7%	4.4%
NEZ PERCE	40.3%	6.5%	46.7%	8.5%	1.4%	9.8%	26.2%	12.1%	38.3%	2.3%	0.1%	0	97.3%	1.8%	0.9%	2.7%
ONEIDA	20.4%	16.8%	37.2%	4.2%	3.5%	7.8%	10.1%	7.2%	17.3%	18.4%	0	0.1%	80.8%	0.8%	18.4%	19.2%
OWYHEE	8.3%	21.2%	29.6%	3.6%	9.2%	12.8%	8.0%	18.5%	26.4%	13.6%	0	0.3%	82.7%	0.6%	16.8%	17.3%
PAYETTE	24.1%	14.9%	39.0%	6.5%	4.0%	10.6%	20.8%	9.2%	30.0%	4.5%	0	0.0%	84.1%	1.5%	14.4%	15.9%
POWER	10.9%	9.0%	19.9%	2.5%	2.1%	4.6%	7.9%	33.1%	41.1%	14.5%	0	0.0%	80.0%	0.9%	19.1%	20.0%
SHOSHONE	18.5%	12.4%	30.9%	12.0%	8.0%	20.0%	17.2%	10.6%	27.8%	0.2%	11.0%	2.0%	92.0%	2.4%	5.6%	8.0%
TETON	5.7%	22.3%	28.0%	10.8%	41.7%	52.4%	9.6%	5.7%	15.3%	3.4%	0.0%	0.0%	99.1%	0.1%	0.7%	0.9%
TWIN FALLS	28.2%	12.8%	41.1%	9.6%	4.4%	13.9%	31.0%	4.0%	35.0%	6.0%	0	0.0%	96.0%	1.1%	2.9%	4.0%
VALLEY	7.7%	10.7%	18.4%	28.8%	40.3%	69.1%	8.2%	1.9%	10.1%	0.5%	0.5%	0.0%	98.5%	0.4%	1.1%	1.5%
WASHINGTON	20.5%	14.8%	35.3%	7.0%	5.1%	12.1%	12.5%	5.8%	18.2%	13.0%	0.0%	0.0%	78.7%	1.5%	19.9%	21.3%

Chart V

Comparison of 2012 - 2013 Property Tax by District Type				
District Category 12/19/2013	Property Tax		%	\$
	2012	2013	Inc/Dec	Inc/Dec
County	380,997,956	393,065,265	3.2%	12,067,309
City	388,575,826	402,338,198	3.5%	13,762,372
School	421,074,381	452,302,018	7.4%	31,227,637
Ambulance	21,808,116	22,670,604	4.0%	862,488
Auditorium	15,216	15,582	2.4%	366
Cemetery	4,703,396	4,894,902	4.1%	191,506
Extermination	834,647	891,895	6.9%	57,248
Fire	55,474,905	58,814,460	6.0%	3,339,555
Flood Control	527,701	502,836	-4.7%	(24,865)
Roads & Highways	91,704,478	95,620,389	4.3%	3,915,911
Hospital	8,259,026	7,891,894	-4.4%	(367,132)
Junior College	24,755,576	25,379,000	2.5%	623,424
Library	20,383,143	21,515,592	5.6%	1,132,449
Mosquito Abatement	6,075,451	6,355,072	4.6%	279,621
Port	450,000	450,000	0.0%	-
Recreation	4,846,265	6,802,364	40.4%	1,956,099
Sewer Incl Rec Sewer	596,417	572,884	-3.9%	(23,533)
Sewer & Water	2,276,955	2,328,752	2.3%	51,797
Water	151,914	157,749	3.8%	5,835
Watershed	4,500	4,500	0.0%	-
Community Infrastructure	36,906	82,955	124.8%	46,049
Total:	1,433,552,775	1,502,656,911	4.8%	69,104,136

2013 Property Taxes have not been reduced by the Personal Property Replacement Dollars.

Chart VI:

2013 School Property Taxes by Fund Comparison of 2012 - 2013 School Property Taxes					
Fund	2012 \$ AMOUNT	2013** \$ AMOUNT	% of Total	\$ CHANGE 2012 - 2013	% Difference
12/16/2013					
General M&O*	49,267,827	48,680,808	10.76%	(587,019)	-1.19%
Budget Stabilization	35,431,455	35,426,675	7.83%	(4,780)	-0.01%
Tort	5,069,638	5,206,737	1.15%	137,099	2.70%
Tuition	337,224	341,565	0.08%	4,341	1.29%
Bonds	112,259,249	113,679,214	25.13%	1,419,965	1.26%
Cosa	700,408	789,844	0.17%	89,436	12.77%
Cosa Plant Facilities	0	0	0.00%	0	
State Authorized P.F.	668,869	697,762	0.15%	28,893	4.32%
Emergency	5,707,302	8,551,327	1.89%	2,844,025	49.83%
63-1305 Judgment	0	211,220	0.05%	211,220	
Supplemental	168,961,794	188,091,641	41.59%	19,129,847	11.32%
Plant Facility	42,670,615	50,625,225	11.19%	7,954,610	18.64%
TOTALS:	421,074,381	452,302,018	100.00%	31,227,637	7.42%

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

** = 2013 property taxes have not been reduced by the Personal Property replacement dollars

Chart VII:

Comparison of Property Tax Budgets 2012 - 2013 by Type of Taxing District					
12/19/2013					
District	2012 Dollars	2013* Dollars	2012 - 2013 Change		% Total 2013 Property Tax
			Dollars	Percent	
County	380,997,956	393,065,265	12,067,309	3.17%	26.16%
City	388,575,826	402,338,198	13,762,372	3.54%	26.78%
School	421,074,381	452,302,018	31,227,637	7.42%	30.10%
Cemetery	4,703,397	4,894,902	191,505	4.07%	0.33%
Fire	55,474,905	58,814,460	3,339,555	6.02%	3.91%
Highway	91,704,478	95,620,389	3,915,911	4.27%	6.36%
Hospital	8,259,026	7,891,894	(367,132)	-4.45%	0.53%
Junior College	24,755,576	25,379,000	623,424	2.52%	1.69%
Library	20,383,143	21,515,592	1,132,449	5.56%	1.43%
Other	37,624,088	40,835,193	3,211,105	8.53%	2.72%
Totals:	1,433,552,776	1,502,656,911	69,104,135	4.82%	100.00%

* 2013 Property Taxes have not been reduced by State Personal Property Replacement dollars.

Comparison of Property Tax Budgets 2012 - 2013 by Type of Taxing District Exempt - Non Exempt Fund Comparison Only								
District	Exempt Property Tax Funds				Non Exempt Property Tax Funds			
	2012 Dollars	2013 Dollars	2012 - 2013 Change		2012 Dollars	2013 Dollars	2012 - 2013 Change	
			Dollars	Percent			Dollars	Percent
County	4,206,147	5,079,817	873,670	20.77%	376,791,809	387,985,448	11,193,639	2.97%
City	6,565,245	6,661,113	95,868	1.46%	382,010,581	395,677,085	13,666,504	3.58%
School	416,004,743	447,095,281	31,090,538	7.47%	5,069,638	5,206,737	137,099	2.70%
Cemetery	16,900	41,725	24,825	147%	4,686,497	4,853,177	166,680	3.56%
Fire	1,392,128	1,452,400	60,272	4.33%	54,082,777	57,362,060	3,279,283	6.06%
Highway	1,000,000	1,064,027	64,027	6.40%	90,704,478	94,556,362	3,851,884	4.25%
Hospital	674,328	562,273	(112,055)	-16.62%	7,584,698	7,329,621	(255,077)	-3.36%
Junior College	0	670	670	N/A	24,755,576	25,378,330	622,754	2.52%
Library	1,865,688	1,753,137	(112,551)	-6.03%	18,517,455	19,762,455	1,245,000	6.72%
Other	1,454,045	2,554,556	1,100,511	75.69%	36,170,043	38,280,637	2,110,594	5.84%
Totals:	433,179,224	466,264,999	33,085,775	7.64%	1,000,373,552	1,036,391,912	36,018,360	3.60%

* 2013 Property Taxes have not been reduced by State Personal Property Replacement dollars.

2013 AVERAGE PROPERTY TAX RATES			
12/16/13			
COUNTY	AVERAGE URBAN %	AVERAGE RURAL %	OVERALL AVERAGE PROP. TAX %
ADA	1.683%	1.374%	1.644%
ADAMS	1.783%	0.971%	1.037%
BANNOCK	2.016%	1.078%	1.803%
BEAR LAKE	1.062%	0.670%	0.751%
BENEWAH	1.666%	1.049%	1.182%
BINGHAM	1.830%	1.192%	1.395%
BLAINE	0.840%	0.718%	0.798%
BOISE	1.426%	1.082%	1.113%
BONNER	1.269%	0.773%	0.877%
BONNEVILLE	1.699%	1.071%	1.503%
BOUNDARY	1.308%	0.957%	1.023%
BUTTE	1.876%	1.215%	1.337%
CAMAS	1.706%	1.030%	1.137%
CANYON	2.383%	1.423%	2.020%
CARIBOU	1.997%	1.054%	1.204%
CASSIA	1.473%	0.861%	1.036%
CLARK	1.325%	0.990%	1.034%
CLEARWATER	1.959%	1.137%	1.337%
CUSTER	0.660%	0.414%	0.457%
ELMORE	2.248%	1.194%	1.614%
FRANKLIN	1.296%	0.940%	1.098%
FREMONT	1.169%	0.812%	0.877%
GEM	1.881%	1.146%	1.341%
GOODING	1.815%	1.024%	1.194%
IDAHO	1.125%	0.624%	0.726%
JEFFERSON	2.015%	1.175%	1.311%
JEROME	2.048%	1.228%	1.548%
KOOTENAI	1.527%	1.027%	1.294%
LATAH	1.858%	1.445%	1.694%
LEMHI	1.279%	0.577%	0.733%
LEWIS	1.846%	1.179%	1.399%
LINCOLN	2.038%	1.079%	1.236%
MADISON	1.608%	1.335%	1.503%
MINIDOKA	1.424%	0.882%	1.086%
NEZ PERCE	2.008%	1.074%	1.683%
ONEIDA	1.619%	0.855%	1.031%
OWYHEE	1.516%	1.004%	1.079%
PAYETTE	2.130%	1.166%	1.534%
POWER	2.357%	1.502%	1.631%
SHOSHONE	1.842%	1.208%	1.458%
TETON	1.266%	1.004%	1.063%
TWIN FALLS	1.969%	1.274%	1.688%
VALLEY	1.372%	0.778%	0.966%
WASHINGTON	1.649%	0.884%	1.095%
Statewide:	1.646%	1.070%	1.399%