

December 18, 2012 Revised: 1/15/2013

Memo

From: Alan Dornfest, Property Tax Policy Supervisor

Re: Revised 1/3/2013 Analysis of 2012 Personal Property Tax in Idaho

The following document represents the Tax Commission's current analysis of the amount of property tax revenue each taxing district and urban renewal agency currently derives from personal property. To do this analysis, we used taxable values for property assigned by county assessors to categories typically considered to be personal property, as opposed to real property, which typically consists of land and improvements (ie: buildings and similar structures). In addition, tax commission staff assigned percentages to operating property of public utilities and railroads designed to reflect their best estimate of the amount that could be construed to be personal property. For most industry groups within operating property, most property other than land and buildings was considered to be personal property. For electric utilities, land, buildings, generators, and dams were considered real property.

The percentages and categories identified as personal property in this analysis should not be construed as any type of policy statement. In other words, the Tax Commission does not advocate the use of these particular percentages for operating property or, necessarily, the assignment of each category listed in the report to be personal property. As policy makers consider the effects of personal property tax revenue on local taxing districts and urban renewal agencies, any changes in the percentages or assumptions will affect the results reported in this analysis and could increase or decrease the amounts shown.

Similarly, neither the report nor the Commission has any position regarding the advisability of providing replacement money should the legislature decide to exempt all or a portion of personal property.

Questions about this report should be referred to one of the following staff of the Property Tax Division:

Steve Fiscus, Property Tax Division Administrator – 208-334-7730

Alan Dornfest, Property Tax Policy Supervisor – 208-334-7742

Rick Anderson, Tax Policy Specialist – 208-332-6624



## MEMORANDUM

**DATE:** December 18, 2012 Revised 1/15/2013

**TO:** Steve Fiscus, County Support Division Administrator

**FROM:** Alan S. Dornfest, Property Tax Policy Supervisor

**SUBJECT:** 2012 Personal Property Taxes by Taxing District and Urban Renewal Revenue Allocation Areas

Staff has now completed the analysis of the amount and proportion of 2012 personal property taxes for each taxing district and each urban renewal revenue allocation area (RAA). The detail is found in the attached spreadsheets. The key assumptions, methodologies, and limiting factors include the following:

- The amount of personal property tax is based on 2012 tax levies applied to values shown on abstracts provided by each county for each taxing district and RAA. Abstracts used reflected the 2012 property roll and the 2011 subsequent and missed rolls, since these late rolls will not be available for 2012 until March, 2013.
- For locally assessed property, categories of property deemed to be personal property are the following:
  - Cat. 45 – Utility Systems locally assessed
  - Cat. 55 – Boats or Aircraft
  - Cat. 56 – Construction Machinery, tools, and equipment
  - Cat. 59 – Furniture and fixtures
  - Cat. 63 – Logging Machinery and equipment
  - Cat. 64 – Mining Machinery and equipment
  - Cat. 68 – Other miscellaneous machinery and equipment
  - Cat. 69 – Unlicensed Recreational Vehicles
  - Cat. 70 – Reservations and Easements
  - Cat. 71 – Signs and signboards
  - Cat. 72 – Tanks, cylinders, and vessels
- There was no attempt to determine the amount of personal property not separately identified and included in other, nominally real, property categories. To the extent that such property exists, this analysis understates the personal property impact.
- For centrally assessed operating property of public utilities and railroads, percentages were assigned to each industry group and the resulting amount of value was deemed to be personal property. The percentages used are found in the Summary section at the beginning of the spreadsheet section.
- Taxes computed are based on levies for approved budgeted amounts certified by each taxing district for 2012 property taxes. Tax collection data is unknown, would not be complete, and has not been included. Similarly, total budgets are unknown, so percentages represent the percentage personal property taxes comprise of the total property tax portion of the budget only.

- Flood Control, Watershed, Levee, and Community Infrastructure districts do not levy property taxes against personal property and were not included in this analysis. Certain fire districts that do not levy against personal property were included, but will be shown with no personal property tax. Fire district information was based on resolutions and other documents received from fire districts, identifying taxable or exempt categories. In some cases, these assignments are subject to change annually. In addition, certain fire districts have agreements with utility companies permitting property taxes to be levied against utility company property. In these cases, amounts of personal property tax related to operating property will be shown.
- The highway district category includes county road and bridge funds that levy separately. These funds are not included in the “county” category. Similarly, the county category includes only county government levies and not other taxing districts that are located in the county.
- For joint taxing districts (those located in more than one county), abstracts have been combined so totals shown reflect district totals, not just the portion of the district in a given county. Taxing districts are shown by type of district (ie: county, school, city, highway, etc.), in alphabetical order. The county or counties of location is shown and there is a rank column, with a rank of 1 indicating the district with the greatest percentage of its property tax budget coming from personal property tax as defined in this analysis.
- Taxing district spreadsheets include the following information:
  - Name of the taxing district.
  - County or counties of location.
  - 2012 total approved budgeted property tax – this is the amount on which 2012 tax levied were based.
  - The amount of personal property tax attributed to locally assessed property in selected categories as noted previously.
  - The percentage of the total property tax represented by tax on locally assessed personal property in the selected categories.
  - The amount of personal property tax attributed to operating property based on the percentage assignment table found in the Summary section.
  - The percentage of the total property tax represented by tax on operating property deemed to be personal property.
  - The total personal property tax budgeted and the percentage this total is all property taxes budgeted.
  - The rank of the taxing district with respect to the percentage of personal property tax compared to all property tax. Ranks are shown within same type districts, with an independent series of ranks for each type (ie: counties, school districts, etc.).
- Urban renewal district RAAs are shown in an additional spreadsheet. Each revenue allocation area is identified and the amount and percentage of tax derived from personal property is shown.
  - When taxing districts have funds that do not generate revenue for urban renewal agencies, the levies for these funds were excluded from the amount of personal property tax to be allocated to the urban renewal agency.

# 2012 Personal Property Tax Analysis

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**Table - 1**

		2012 Personal Property Tax Summary		
Type of District	2012 Total Prop Tax	Total Tax Locally Assessed	Total Tax Operating Property	Total Tax Persnl Prop
County	380,997,956	24,520,322	14,421,304	38,941,624
City	388,575,826	26,946,212	6,452,707	33,398,920
Community Infrastructure	36,906	0	0	0
School (Revised 1/15/2013)	421,074,378	25,564,326	13,038,455	38,602,780
Ambulance (Revised 1/3/2013)	21,808,116	1,127,855	753,148	1,881,004
Auditorium	15,216	73	333	406
Cemetery	4,703,396	290,787	247,469	538,259
Pest	834,647	38,953	52,795	91,747
Fire	55,474,905	2,400,499	379,148	2,779,647
Flood Control	527,701	0	0	0
Highway	91,704,478	6,059,268	3,466,010	9,525,279
Hospital	8,259,026	494,890	575,993	1,070,883
Jr. College	24,755,576	1,134,836	716,154	1,850,992
Library (Revised 1/3/2013)	20,383,143	923,514	875,781	1,799,296
Abatement	6,075,451	364,497	246,899	611,397
Port	450,000	71,398	8,737	80,135
Recreation	4,846,265	249,551	261,196	510,749
Sewer	596,417	3,437	9,415	12,852
S&W	2,276,955	21,703	10,355	32,056
Water	151,914	1,236	6,569	7,805
Watershed	4,500	0	0	0
<b>Total:</b>	<b>1,433,552,772</b>	<b>90,213,356</b>	<b>41,522,466</b>	<b>131,735,831</b>
Urban Renewal	54,580,760	8,508,717	692,658	9,201,374
<b>Total plus U/R:</b>	<b>1,488,133,532</b>	<b>98,722,073</b>	<b>42,215,124</b>	<b>140,937,205</b>

Revised 1/15/2013

Note: Due to rounding totals may not match exactly.

Operating Property was computed assuming that Electrics @55%.

**Table - 2**

<b>Below are the percentages used to compute the Operating Property personal property.</b>	
<b>Electrics</b>	<b>55%</b>
<b>Local Exchange Telecommunications (Regulated)</b>	<b>90%</b>
<b>Water Distribution</b>	<b>90%</b>
<b>Petroleum Pipelines</b>	<b>90%</b>
<b>Gas Distribution</b>	<b>95%</b>
<b>Railroads</b>	<b>80%</b>
<b>Private Railcar Fleets Over 500,000</b>	<b>100%</b>
<b>Long Distance Telecomm. (Unregulated)</b>	<b>90%</b>
<b>Water Transportation</b>	<b>100%</b>
<b>Gas Transmission</b>	<b>90%</b>
<b>Non-Utility Generators (NUGs)</b>	<b>70%</b>

Operating Property was computed assuming that Electrics @55%.

Table - 3

Locally Assessed Property, Categories of Property Deemed to be Personal Property								
Category Number	Category Description	2012 Main Roll Net Taxable Value	% of Total	2011 Sub-Missed Roll Net Taxable Value	% of Total	Total Net Taxable Value	% of Total	Estimated <sup>1</sup> Property Tax
45	Utility Systems locally assessed	104,950,981	1.88%	413,152	0.08%	105,364,133	1.73%	1,435,041
55	Boats or Aircraft	11,286,700	0.20%	98,700	0.02%	11,385,400	0.19%	144,601
56	Construction Machinery, tools and equipment	87,728,491	1.57%	202,321,865	39.88%	290,050,356	4.77%	3,860,760
59	Furniture and fixtures	1,397,364,038	25.07%	74,606,043	14.70%	1,471,970,081	24.21%	23,323,737
63	Logging Machinery and equipment	18,961,004	0.34%	51,105,520	10.07%	70,066,524	1.15%	722,731
64	Mining Machinery and equipment	313,499,409	5.62%	33,271,243	6.56%	346,770,652	5.70%	3,052,259
68	Other miscellaneous machinery and equipment	3,519,545,560	63.15%	138,597,878	27.32%	3,658,143,438	60.16%	55,429,819
69	Unlicensed Recreational Vehicles	753,321	0.01%	104,750	0.02%	858,071	0.01%	7,395
70	Reservations and Easements	826,690	0.01%	-	0.00%	826,690	0.01%	7,692
71	Signs and signboards	60,297,800	1.08%	5,241,946	1.03%	65,539,746	1.08%	1,035,285
72	Tanks, cylinders, and vessels.	58,360,224	1.05%	1,604,062	0.32%	59,964,286	0.99%	882,528
<b>Total:</b>		<b>5,573,574,218</b>		<b>507,365,159</b>		<b>6,080,939,377</b>		<b>89,901,848</b>

The values above do not include urban renewal increment.

1 = Estimated tax was compiled, for the 2012 Main Roll and 2011 Sub-Missed Roll, by multiplying the value of each category by the average tax rate of each county.

12/12/2012

**Table - 4**

County 12/12/12	2012 Total Approved Property Tax	Personal Property Tax						
		2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Ada County	82,617,096	4,515,038	5.47%	1,712,246	2.07%	6,227,284	7.54%	29
Adams County	2,685,627	166,092	6.18%	233,977	8.71%	400,069	14.90%	17
Bannock County	17,931,428	1,267,044	7.07%	959,036	5.35%	2,226,079	12.41%	21
Bear Lake County	2,178,832	22,673	1.04%	231,238	10.61%	253,911	11.65%	23
Benewah County	2,903,607	335,568	11.56%	78,184	2.69%	413,752	14.25%	19
Bingham County	8,699,054	745,996	8.58%	454,871	5.23%	1,200,866	13.80%	20
Blaine County	9,467,489	69,964	0.74%	63,055	0.67%	133,019	1.41%	44
Boise County	3,801,597	84,956	2.23%	94,927	2.50%	179,883	4.73%	38
Bonner County	18,140,902	512,651	2.83%	676,753	3.73%	1,189,403	6.56%	34
Bonneville County	22,150,824	1,653,828	7.47%	289,469	1.31%	1,943,297	8.77%	28
Boundary County	4,415,295	170,243	3.86%	586,255	13.28%	756,498	17.13%	14
Butte County	955,450	55,983	5.86%	50,958	5.33%	106,941	11.19%	24
Camas County	707,152	16,040	2.27%	28,606	4.05%	44,646	6.31%	35
Canyon County	37,835,497	3,600,481	9.52%	900,162	2.38%	4,500,643	11.90%	22
Caribou County	4,238,120	1,305,442	30.80%	501,251	11.83%	1,806,693	42.63%	1
Cassia County	4,258,500	437,300	10.27%	184,743	4.34%	622,043	14.61%	18
Clark County	565,805	27,738	4.90%	121,357	21.45%	149,095	26.35%	4
Clearwater County	2,623,843	140,974	5.37%	48,734	1.86%	189,708	7.23%	30
Custer County	1,362,867	220,425	16.17%	18,610	1.37%	239,034	17.54%	12
Elmore County	5,900,900	205,544	3.48%	1,062,208	18.00%	1,267,752	21.48%	5
Franklin County	2,819,150	73,379	2.60%	227,154	8.06%	300,533	10.66%	25
Fremont County	4,586,665	64,905	1.42%	93,521	2.04%	158,426	3.45%	41
Gem County	4,178,694	176,912	4.23%	122,119	2.92%	299,031	7.16%	31
Gooding County	2,894,348	303,823	10.50%	231,331	7.99%	535,154	18.49%	7
Idaho County	2,867,566	152,833	5.33%	42,215	1.47%	195,049	6.80%	33
Jefferson County	4,485,804	223,972	4.99%	182,388	4.07%	406,360	9.06%	27
Jerome County	5,591,349	654,148	11.70%	279,275	4.99%	933,423	16.69%	15
Kootenai County	38,955,671	1,148,509	2.95%	1,112,587	2.86%	2,261,097	5.80%	36
Latah County	8,276,633	244,429	2.95%	142,787	1.73%	387,216	4.68%	39
Lemhi County	2,339,657	64,245	2.75%	65,413	2.80%	129,658	5.54%	37
Lewis County	1,439,471	34,644	2.41%	29,312	2.04%	63,957	4.44%	40
Lincoln County	995,376	136,168	13.68%	193,178	19.41%	329,346	33.09%	3
Madison County	6,570,350	347,585	5.29%	103,761	1.58%	451,345	6.87%	32

Does not include County Road Bridge fund. Refer to Highway District

1 = Operating property was computed assuming that Electrics @55%.

for County Road Bridge fund.



**Table - 4**

County 12/12/12	2012 Total Approved Property Tax	Personal Property Tax						
		2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Minidoka County	4,654,607	669,922	14.39%	186,152	4.00%	856,074	18.39%	8
Nez Perce County	10,995,200	1,744,532	15.87%	213,476	1.94%	1,958,009	17.81%	11
Oneida County	1,356,491	45,379	3.35%	187,922	13.85%	233,301	17.20%	13
Owyhee County	1,970,358	81,243	4.12%	275,568	13.99%	356,811	18.11%	9
Payette County	5,125,151	456,437	8.91%	604,550	11.80%	1,060,987	20.70%	6
Power County	3,274,102	789,545	24.11%	478,533	14.62%	1,268,078	38.73%	<b>2</b>
Shoshone County	3,039,125	329,063	10.83%	152,146	5.01%	481,209	15.83%	16
Teton County	3,626,693	45,445	1.25%	24,741	0.68%	70,186	1.94%	43
Twin Falls County	18,941,686	1,055,484	5.57%	671,868	3.55%	1,727,352	9.12%	26
Valley County	5,751,123	66,186	1.15%	58,593	1.02%	124,779	2.17%	42
Washington County	2,822,801	57,553	2.04%	446,074	15.80%	503,627	17.84%	10
<b>Total:</b>	<b>380,997,956</b>	<b>24,520,322</b>	<b>6.44%</b>	<b>14,421,304</b>	<b>3.79%</b>	<b>38,941,624</b>	<b>10.22%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Aberdeen	Bingham	359,177	137,632	38.32%	5,629	1.57%	143,260	39.89%	3
City of Acequia	Minidoka	13,524	1,670	12.35%	557	4.12%	2,227	16.47%	31
City of Albion	Cassia	23,742	2,370	9.98%	517	2.18%	2,887	12.16%	44
City of American Falls	Power	968,711	63,515	6.56%	24,642	2.54%	88,156	9.10%	65
City of Ammon	Bonnerville	1,897,883	75,839	4.00%	12,088	0.64%	87,927	4.63%	128
City of Arco	Butte	192,799	9,360	4.85%	3,297	1.71%	12,657	6.56%	98
City of Arimo	Bannock	33,431	244	0.73%	5,262	15.74%	5,506	16.47%	30
City of Ashton	Fremont	308,177	12,514	4.06%	12,789	4.15%	25,303	8.21%	79
City of Athol	Kootenai	84,000	6,945	8.27%	9,367	11.15%	16,313	19.42%	19
City of Atomic City	Bingham	2,784	338	12.14%	108	3.88%	446	16.02%	34
City of Bancroft	Caribou	151,337	29,781	19.68%	20,108	13.29%	49,888	32.96%	4
City of Basalt	Bingham	15,063	136	0.90%	1,160	7.70%	1,296	8.60%	74
City of Bellevue	Blaine	549,233	12,101	2.20%	4,702	0.86%	16,803	3.06%	163
City of Blackfoot	Bingham	3,300,000	170,775	5.18%	59,182	1.79%	229,957	6.97%	93
City of Bliss	Gooding	61,159	15,202	24.86%	9,865	16.13%	25,068	40.99%	2
City of Bloomington	Bear Lake	13,613	309	2.27%	293	2.15%	603	4.43%	132
City of Boise	Ada	113,608,205	8,102,195	7.13%	1,921,110	1.69%	10,023,305	8.82%	71
City of Bonners Ferry	Boundary	558,047	34,944	6.26%	27,893	5.00%	62,837	11.26%	50
City of Bovill	Latah	37,487	618	1.65%	1,117	2.98%	1,735	4.63%	129
City of Buhl	Twin Falls	1,369,122	224,103	16.37%	19,441	1.42%	243,544	17.79%	24
City of Burley	Minidoka, Cassia	2,013,869	159,482	7.92%	32,336	1.61%	191,818	9.52%	63
City of Caldwell	Canyon	12,790,130	1,058,654	8.28%	205,890	1.61%	1,264,545	9.89%	59
City of Cambridge	Washington	45,134	2,922	6.47%	573	1.27%	3,494	7.74%	83
City of Carey	Blaine	32,500	1,239	3.81%	512	1.58%	1,751	5.39%	120
City of Cascade	Valley	763,972	25,079	3.28%	7,112	0.93%	32,191	4.21%	140
City of Castleford	Twin Falls	13,456	1,391	10.34%	159	1.18%	1,550	11.52%	47
City of Challis	Custer	267,826	10,629	3.97%	4,115	1.54%	14,744	5.51%	114
City of Chubbuck	Bannock	4,460,934	232,698	5.22%	54,558	1.22%	287,256	6.44%	101
City of Clark Fork	Bonner	57,000	1,651	2.90%	7,621	13.37%	9,273	16.27%	32
City of Clifton	Franklin	19,151	267	1.39%	405	2.12%	672	3.51%	151
City of Coeur d'Alene	Kootenai	18,625,132	727,513	3.91%	232,706	1.25%	960,219	5.16%	122

1 = Operating property was computed assuming that Electrics @55%.

**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Cottonwood	Idaho	223,830	10,405	4.65%	2,554	1.14%	12,959	5.79%	109
City of Council	Adams	165,829	12,678	7.65%	6,375	3.84%	19,053	11.49%	48
City of Craigmont	Lewis	174,553	6,614	3.79%	2,903	1.66%	9,517	5.45%	117
City of Culdesac	Nez Perce	89,617	411	0.46%	2,356	2.63%	2,767	3.09%	162
City of Dalton Gardens	Kootenai	120,821	5,041	4.17%	1,500	1.24%	6,541	5.41%	119
City of Dayton	Franklin	20,205	275	1.36%	3,697	18.30%	3,972	19.66%	17
City of Deary	Latah	111,346	2,435	2.19%	7,468	6.71%	9,903	8.89%	70
City of Declo	Cassia	21,537	999	4.64%	763	3.54%	1,762	8.18%	80
City of Dietrich	Lincoln	18,700	1,557	8.33%	1,047	5.60%	2,604	13.93%	41
City of Donnelly	Valley	75,907	3,181	4.19%	1,184	1.56%	4,365	5.75%	111
City of Dover	Bonner	71,869	2,747	3.82%	3,506	4.88%	6,253	8.70%	73
City of Downey	Bannock	139,612	7,784	5.58%	16,390	11.74%	24,174	17.32%	27
City of Driggs	Teton	383,089	14,038	3.66%	0	0.00%	14,038	3.66%	149
City of Drummond	Fremont	481	9	1.89%	0	0.00%	9	1.87%	181
City of Dubois	Clark	46,100	4,480	9.72%	4,379	9.50%	8,860	19.22%	20
City of Eagle	Ada	1,938,335	37,619	1.94%	21,427	1.11%	59,046	3.05%	164
City of East Hope	Bonner	39,314	193	0.49%	993	2.53%	1,185	3.01%	165
City of Eden	Jerome	43,187	441	1.02%	851	1.97%	1,292	2.99%	166
City of Elk River	Clearwater	56,500	709	1.26%	534	0.95%	1,244	2.20%	179
City of Emmett	Gem	1,402,184	78,342	5.59%	21,518	1.53%	99,860	7.12%	90
City of Fairfield	Camas	131,552	2,320	1.76%	2,544	1.93%	4,864	3.70%	148
City of Ferdinand	Idaho	18,673	984	5.27%	259	1.39%	1,242	6.65%	97
City of Fernan	Kootenai	26,500	86	0.32%	152	0.57%	238	0.90%	189
City of Filer	Twin Falls	843,566	32,712	3.88%	48,668	5.77%	81,380	9.65%	61
City of Firth	Bingham	56,762	3,026	5.33%	3,363	5.92%	6,389	11.26%	51
City of Franklin	Franklin	82,309	4,506	5.47%	2,850	3.46%	7,356	8.94%	66
City of Fruitland	Payette	1,304,489	202,189	15.50%	32,101	2.46%	234,290	17.96%	22
City of Garden City	Ada	3,417,357	165,889	4.85%	28,943	0.85%	194,833	5.70%	112
City of Genesee	Latah	201,391	2,889	1.43%	3,108	1.54%	5,997	2.98%	167
City of Georgetown	Bear Lake	21,133	103	0.49%	791	3.74%	894	4.23%	139
City of Glens Ferry	Elmore	575,987	46,785	8.12%	65,615	11.39%	112,400	19.51%	18

1 = Operating property was computed assuming that Electrics @55%.

**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Gooding	Gooding	852,027	34,352	4.03%	21,378	2.51%	55,729	6.54%	99
City of Grace	Caribou	195,650	2,546	1.30%	6,095	3.12%	8,641	4.42%	133
City of Grandview	Owyhee	7,430	336	4.53%	205	2.76%	542	7.29%	88
City of Grangeville	Idaho	837,873	29,151	3.48%	6,704	0.80%	35,855	4.28%	131
City of Greenleaf	Canyon	63,439	804	1.27%	1,621	2.55%	2,425	3.82%	146
City of Hagerman	Gooding	164,890	3,185	1.93%	2,733	1.66%	5,918	3.59%	150
City of Hailey	Blaine	2,454,577	48,233	1.97%	16,813	0.68%	65,046	2.65%	171
City of Hansen	Twin Falls	129,145	2,050	1.59%	2,321	1.80%	4,372	3.39%	153
City of Harrison	Kootenai	109,329	746	0.68%	1,741	1.59%	2,487	2.27%	178
City of Hauser Lake	Kootenai	15,782	333	2.11%	160	1.01%	492	3.12%	159
City of Hayden	Kootenai	1,077,742	26,704	2.48%	13,446	1.25%	40,151	3.73%	147
City of Hayden Lake	Kootenai	113,994	1,195	1.05%	628	0.55%	1,822	1.60%	185
City of Hazelton	Jerome	114,366	6,801	5.95%	1,775	1.55%	8,576	7.50%	84
City of Heyburn	Minidoka	790,248	165,811	20.98%	10,351	1.31%	176,162	22.29%	10
City of Hollister	Twin Falls	27,337	629	2.30%	3,284	12.01%	3,913	14.31%	40
City of Homedale	Owyhee	324,660	25,593	7.88%	7,160	2.21%	32,753	10.09%	55
City of Hope	Bonner	47,737	55	0.12%	8,306	17.40%	8,361	17.51%	26
City of Horseshoe Bend	Boise	147,000	9,155	6.23%	12,070	8.21%	21,224	14.44%	39
City of Huetter	Kootenai	56,375	606	1.08%	418	0.74%	1,025	1.82%	182
City of Idaho City	Boise	113,622	730	0.64%	3,015	2.65%	3,745	3.30%	155
City of Idaho Falls	Bonneville	26,765,109	2,502,904	9.35%	217,360	0.81%	2,720,264	10.16%	54
City of Inkom	Bannock	208,953	37,691	18.04%	8,307	3.98%	45,998	22.01%	12
City of Iona	Bonneville	226,000	1,515	0.67%	3,976	1.76%	5,491	2.43%	175
City of Island Park	Fremont	19,830	242	1.22%	85	0.43%	327	1.65%	184
City of Jerome	Jerome	4,056,842	988,324	24.36%	32,390	0.80%	1,020,714	25.16%	6
City of Juliaetta	Latah	106,123	5,989	5.64%	1,897	1.79%	7,886	7.43%	86
City of Kamiah	Lewis, Idaho	187,460	10,445	5.57%	2,671	1.42%	13,115	7.00%	92
City of Kellogg	Shoshone	1,015,807	67,396	6.63%	32,995	3.25%	100,391	9.88%	60
City of Kendrick	Latah	89,552	7,570	8.45%	1,407	1.57%	8,977	10.02%	56
City of Ketchum	Blaine	3,471,583	16,863	0.49%	5,133	0.15%	21,996	0.63%	190
City of Kimberly	Twin Falls	804,577	25,399	3.16%	9,150	1.14%	34,550	4.29%	138

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**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Kooskia	Idaho	84,327	2,417	2.87%	1,401	1.66%	3,818	4.53%	130
City of Kootenai	Bonner	25,169	4,870	19.35%	689	2.74%	5,559	22.09%	11
City of Kuna	Ada	1,586,786	34,605	2.18%	34,718	2.19%	69,323	4.37%	134
City of Lapwai	Nez Perce	61,280	6,457	10.54%	6,816	11.12%	13,273	21.66%	13
City of Lava Hot Springs	Bannock	135,991	1,956	1.44%	7,801	5.74%	9,757	7.17%	89
City of Leadore	Lemhi	11,592	147	1.27%	177	1.53%	324	2.80%	170
City of Lewiston	Nez Perce	15,585,793	717,328	4.60%	257,577	1.65%	974,905	6.26%	103
City of Lewisville	Jefferson	46,791	879	1.88%	1,438	3.07%	2,317	4.95%	125
City of Mackay	Custer	61,490	1,842	3.00%	221	0.36%	2,063	3.36%	154
City of Malad	Oneida	540,000	34,041	6.30%	9,007	1.67%	43,049	7.97%	81
City of Malta	Cassia	3,451	530	15.37%	77	2.22%	607	17.59%	25
City of Marsing	Owyhee	141,742	13,027	9.19%	3,009	2.12%	16,035	11.31%	49
City of McCall	Valley	4,538,803	70,876	1.56%	23,018	0.51%	93,894	2.07%	180
City of McCammon	Bannock	203,850	9,528	4.67%	32,022	15.71%	41,550	20.38%	16
City of Melba	Canyon	76,137	2,850	3.74%	1,089	1.43%	3,938	5.17%	121
City of Menan	Jefferson	70,748	969	1.37%	1,789	2.53%	2,758	3.90%	144
City of Meridian	Ada	20,491,577	1,000,825	4.88%	185,231	0.90%	1,186,056	5.79%	110
City of Middleton	Canyon	1,085,294	21,556	1.99%	20,954	1.93%	42,510	3.92%	143
City of Midvale	Washington	19,239	550	2.86%	4,213	21.90%	4,763	24.76%	7
City of Minidoka	Minidoak	16,274	114	0.70%	5,087	31.26%	5,200	31.95%	5
City of Montpelier	Bear Lake	566,873	16,877	2.98%	14,669	2.59%	31,546	5.56%	113
City of Moore	Butte	5,683	163	2.87%	15	0.27%	178	3.13%	158
City of Moscow	Latah	4,771,135	155,427	3.26%	51,940	1.09%	207,368	4.35%	136
City of Mountain Home	Elmore	5,286,649	191,986	3.63%	250,138	4.73%	442,125	8.36%	77
City of Moyie Springs	Jefferson	51,411	7,859	15.29%	3,233	6.29%	11,092	21.58%	14
City of Mud Lake	Boundary	35,383	807	2.28%	898	2.54%	1,705	4.82%	126
City of Mullan	Shoshone	136,577	2,342	1.71%	5,070	3.71%	7,412	5.43%	118
City of Murtaugh	Twin Falls	41,668	2,615	6.28%	946	2.27%	3,561	8.55%	76
City of Nampa	Canyon	34,154,779	3,515,917	10.29%	467,153	1.37%	3,983,069	11.66%	46
City of New Meadows	Adams	113,000	8,122	7.19%	1,965	1.74%	10,087	8.93%	67
City of New Plymouth	Payette	379,866	25,168	6.63%	6,248	1.64%	31,416	8.27%	78

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**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Newdale	Fremont	39,840	2,077	5.21%	357	0.90%	2,435	6.11%	106
City of Nezperce	Lewis	129,171	13,487	10.44%	1,947	1.51%	15,434	11.95%	45
City of Notus	Canyon	54,404	2,424	4.45%	3,399	6.25%	5,823	10.70%	53
City of Oakley	Cassia	37,060	972	2.62%	1,068	2.88%	2,040	5.50%	115
City of Oldtown	Bonner	22,798	2,846	12.48%	784	3.44%	3,629	15.92%	35
City of Orofino	Clearwater	922,558	51,198	5.55%	20,893	2.26%	72,090	7.81%	82
City of Osburn	Shoshone	320,681	14,467	4.51%	13,712	4.28%	28,180	8.79%	72
City of Oxford	Franklin	942	4	0.45%	18	1.91%	22	2.34%	177
City of Paris	Bear Lake	42,060	453	1.08%	877	2.09%	1,330	3.16%	157
City of Parker	Fremont	22,375	254	1.14%	721	3.22%	975	4.36%	135
City of Parma	Canyon	513,021	61,984	12.08%	18,280	3.56%	80,263	15.65%	36
City of Paul	Minidoka	177,703	14,511	8.17%	3,080	1.73%	17,591	9.90%	58
City of Payette	Payette	1,965,549	126,479	6.43%	42,333	2.15%	168,813	8.59%	75
City of Peck	Nez Perce	30,219	185	0.61%	160	0.53%	345	1.14%	187
City of Pierce	Clearwater	110,163	2,703	2.45%	2,860	2.60%	5,562	5.05%	124
City of Pinehurst	Shoshone	159,406	6,630	4.16%	4,393	2.76%	11,022	6.91%	95
City of Placerville	Boise	30,000	96	0.32%	237	0.79%	335	1.12%	188
City of Plummer	Benewah	126,765	56,003	44.18%	1,703	1.34%	57,706	45.52%	1
City of Pocatello	Bannock, Power	24,147,038	2,249,240	9.31%	429,034	1.78%	2,678,280	11.09%	52
City of Ponderay	Bonner	740,033	90,359	12.21%	41,417	5.60%	131,775	17.81%	23
City of Post Falls	Kootenai	8,739,197	376,373	4.31%	141,456	1.62%	517,829	5.93%	107
City of Potlatch	Latah	129,085	3,409	2.64%	1,970	1.53%	5,378	4.17%	141
City of Preston	Franklin	792,321	37,553	4.74%	15,401	1.94%	52,953	6.68%	96
City of Priest River	Bonner	581,161	63,288	10.89%	9,279	1.60%	72,566	12.49%	43
City of Rathdrum	Kootenai	1,991,058	42,408	2.13%	402,270	20.20%	444,679	22.33%	9
City of Reubens	Lewis	7,354	48	0.65%	238	3.24%	286	3.89%	145
City of Rexburg	Madison	3,182,882	134,368	4.22%	26,777	0.84%	161,145	5.06%	123
City of Richfield	Lincoln	51,218	7,400	14.45%	1,195	2.33%	8,595	16.78%	29
City of Rigby	Jefferson	1,125,355	33,870	3.01%	12,487	1.11%	46,357	4.12%	142
City of Riggins	Idaho	61,720	1,539	2.49%	259	0.42%	1,798	2.91%	168
City of Ririe	Jefferson, Bonneville	88,615	3,059	3.45%	2,098	2.37%	5,157	5.82%	108

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**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Roberts	Jefferson	80,285	2,032	2.53%	5,468	6.81%	7,500	9.34%	64
City of Rockland	Power	22,846	3,352	14.67%	529	2.31%	3,880	16.98%	28
City of Rupert	Minidoka	761,931	162,902	21.38%	12,557	1.65%	175,459	23.03%	8
City of Salmon	Lemhi	1,039,627	38,109	3.67%	6,544	0.63%	44,652	4.30%	137
City of Sandpoint	Bonner	3,410,339	178,162	5.22%	42,817	1.26%	220,979	6.48%	100
City of Shelley	Bingham	805,261	67,528	8.39%	12,326	1.53%	79,855	9.92%	57
City of Shoshone	Lincoln	368,111	37,450	10.17%	22,155	6.02%	59,606	16.19%	33
City of Smelterville	Shoshone	64,745	7,967	12.31%	1,771	2.74%	9,739	15.04%	38
City of Soda Springs	Caribou	720,440	26,626	3.70%	37,512	5.21%	64,138	8.90%	69
City of Spencer	Clark	1,926	81	4.21%	210	10.89%	291	15.11%	37
City of Spirit Lake	Kootenai	390,000	4,753	1.22%	7,350	1.88%	12,103	3.10%	161
City of St Anthony	Fremont	661,859	28,727	4.34%	12,147	1.84%	40,874	6.18%	105
City of St. Charles	Bear Lake	24,102	99	0.41%	529	2.19%	627	2.60%	172
City of St. Maries	Benewah	659,163	74,422	11.29%	16,049	2.43%	90,470	13.72%	42
City of Stanley	Custer	63,638	1,154	1.81%	438	0.69%	1,591	2.50%	173
City of Star	Ada, Canyon	811,859	9,814	1.21%	13,556	1.67%	23,370	2.88%	169
City of Stites	Idaho	18,184	665	3.66%	692	3.80%	1,357	7.46%	85
City of Sugar City	Madison	130,814	26,424	20.20%	1,219	0.93%	27,643	21.13%	15
City of Sun Valley	Blaine	2,655,553	12,062	0.45%	4,708	0.18%	16,770	0.63%	191
City of Tensed	Benewah	9,604	255	2.65%	77	0.80%	332	3.46%	152
City of Teton	Fremont	18,064	134	0.74%	144	0.80%	278	1.54%	186
City of Tetonia	Teton	24,050	893	3.71%	238	0.99%	1,131	4.70%	127
City of Troy	Latah	175,317	5,484	3.13%	5,384	3.07%	10,869	6.20%	104
City of Twin Falls	Twin Falls	16,600,941	1,058,069	6.37%	171,798	1.03%	1,229,867	7.41%	87
City of Ucon	Bonneville	68,270	814	1.19%	1,402	2.05%	2,216	3.25%	156
City of Victor	Teton	341,505	7,014	2.05%	1,125	0.33%	8,139	2.38%	176
City of Wallace	Shoshone	431,107	17,968	4.17%	11,883	2.76%	29,851	6.92%	94
City of Wardner	Shoshone	52,256	119	0.23%	1,506	2.88%	1,624	3.11%	160
City of Weippe	Clearwater	75,000	13,228	17.64%	925	1.23%	14,153	18.87%	21
City of Weiser	Washington	1,434,477	72,784	5.07%	28,592	1.99%	101,375	7.07%	91
City of Wendell	Gooding	512,793	24,667	4.81%	7,634	1.49%	32,301	6.30%	102

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**Table - 5**

Cities 12/12/12	County(s) City is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
City of Weston	Franklin	37,863	594	1.57%	3,047	8.05%	3,641	9.62%	62
City of Whitebird	Idaho	18,500	219	1.18%	98	0.53%	316	1.71%	183
City of Wilder	Canyon	236,165	10,878	4.61%	10,165	4.30%	21,043	8.91%	68
City of Winchester	Lewis	100,961	1,377	1.36%	1,144	1.13%	2,521	2.50%	174
City of Worley	Kootenai	22,768	133	0.58%	1,109	4.87%	1,242	5.46%	116
<b>Total:</b>		<b>388,575,826</b>	<b>26,946,212</b>	<b>6.93%</b>	<b>6,452,707</b>	<b>1.66%</b>	<b>33,398,920</b>	<b>8.60%</b>	

1 = Operating property was computed assuming that Electrics @55%.



**Table - 6**

Schools Revised: 1/15/13	County(s) School District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-Tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
# 1 Boise Independent	Ada, Boise	81,858,241	5,302,710	6.48%	2,513,915	3.07%	7,816,625	9.55%	66
# 2 Meridian	Ada, Canyon	48,909,266	1,960,631	4.01%	782,362	1.60%	2,742,993	5.61%	91
# 3 Kuna School	Ada, Canyon	6,882,091	143,135	2.08%	304,884	4.43%	448,019	6.51%	86
# 11 Meadows Valley School	Adams	296,004	27,348	9.24%	12,922	4.37%	40,270	13.60%	44
# 13 Council	Adams	138,368	4,819	3.48%	22,566	16.31%	27,385	19.79%	22
# 21 Marsh Valley	Bannock, Caribou	1,242,253	36,480	2.94%	266,222	21.43%	302,702	24.37%	18
# 25 Pocatello	Bannock	14,146,631	1,105,136	7.81%	332,625	2.35%	1,437,761	10.16%	64
# 33 Bear Lake	Bear Lake	976,493	10,321	1.06%	102,979	10.55%	113,300	11.60%	52
# 41 St. Maries	Benewah, Shoshone	1,660,981	189,538	11.41%	37,408	2.25%	226,946	13.66%	43
# 44 Plumer-Worley	Kootenai, Benewah	39,998	1,834	4.59%	1,248	3.12%	3,082	7.71%	74
# 44 State Authorized Plant Facilities	Kootenai, Benewah	668,869	30,662	4.58%	20,876	3.12%	51,538	7.71%	75
# 52 Snake River	Bingham	1,196,776	52,439	4.38%	83,584	6.98%	136,023	11.37%	56
# 55 Blackfoot	Bingham	2,474,873	282,950	11.43%	109,081	4.41%	392,031	15.84%	37
# 58 Aberdeen	Bingham	1,169,111	163,196	13.96%	67,534	5.78%	230,730	19.74%	23
# 59 Firth	Bingham	352,805	23,092	6.55%	23,405	6.63%	46,497	13.18%	48
# 60 Shelley	Bingham, Bonneville	1,428,254	117,054	8.20%	45,142	3.16%	162,196	11.36%	57
# 61 Blaine County	Blaine	38,183,706	284,086	0.74%	254,035	0.67%	538,121	1.41%	114
# 71 Garden Valley	Boise	1,075,726	10,109	0.94%	13,027	1.21%	23,136	2.15%	111
# 72 Basin	Boise	160,000	1,750	1.09%	2,712	1.70%	4,462	2.79%	110
# 73 Horseshoe Bend	Boise	190,187	17,952	9.44%	16,666	8.76%	34,618	18.20%	27
# 83 West Bonner County	Bonner	2,472,368	37,811	1.53%	41,869	1.69%	79,679	3.22%	41
# 84 Lake Pend Oreille	Bonner	7,075,909	229,293	3.24%	309,535	4.37%	538,828	7.61%	103
# 91 Idaho Falls	Bonneville	13,059,750	1,218,094	9.33%	171,287	1.31%	1,389,381	10.64%	61
# 92 Swan Valley	Bonneville	299,494	3,013	1.01%	1,079	0.36%	4,092	1.37%	115
# 93 East Bonneville	Bonneville, Bingham	12,494,292	722,491	5.78%	158,525	1.27%	881,016	7.05%	81
# 101 Boundary County	Boundary	2,240,925	86,903	3.88%	297,290	13.27%	384,193	17.14%	32
# 111 Arco	Butte, Custer	576,378	34,268	5.95%	31,338	5.44%	65,606	11.38%	55
# 121 Camas School	Camas	542,911	12,315	2.27%	21,962	4.05%	34,277	6.31%	87
# 131 Nampa	Canyon	11,404,093	979,252	8.59%	221,384	1.94%	1,200,636	10.53%	62
# 132 Caldwell	Canyon	4,727,545	639,198	13.52%	98,790	2.09%	737,988	15.61%	38
# 133 Wilder	Canyon	1,175,795	244,293	20.78%	30,692	2.61%	274,985	23.39%	19
# 134 Middleton	Canyon	2,871,769	33,867	1.18%	89,495	3.12%	123,362	4.30%	99
# 135 Notus	Canyon	140,408	1,352	0.96%	14,451	10.29%	15,803	11.26%	58
# 136 Melba	Ada, Canyon, Owyhee	800,061	18,757	2.34%	73,913	9.24%	92,670	11.58%	53
# 137 Parma	Canyon	1,242,130	61,412	4.94%	116,826	9.41%	178,238	14.35%	40

1 = Operating property was computed assuming that Electrics @55%.

Table - 6

Schools Revised: 1/15/13	County(s) School District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-Tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
# 139 Vallivue	Canyon	8,302,800	828,199	9.97%	164,475	1.98%	992,674	11.96%	51
# 148 Grace	Bannock, Caribou, Franklin	460,707	8,631	1.87%	79,271	17.21%	87,902	19.08%	25
# 149 North Gem	Caribou	303,817	21,838	7.19%	84,794	27.91%	106,632	35.10%	7
# 150 Soda Springs	Bear Lake, Bonneville, Caribou	1,339,764	540,109	40.31%	104,698	7.81%	644,807	48.13%	2
# 151 Cassia	Cassia, Oneida, Twin Falls	3,282,930	398,557	12.14%	134,246	4.09%	532,803	16.23%	35
# 161 Clark	Clark	515,957	25,294	4.90%	110,666	21.45%	135,960	26.35%	15
# 171 Orofino	Clearwater, Lewis, Nez Perce	1,986,322	115,268	5.80%	38,321	1.93%	153,589	7.73%	73
# 181 Challis	Custer, Lemhi	311,062	57,077	18.35%	5,792	1.86%	62,869	20.21%	21
# 182 Mackay	Custer, Butte	241,713	3,127	1.29%	3,957	1.64%	7,084	2.93%	108
# 192 Glens Ferry	Elmore, Owyhee	317,111	10,256	3.23%	124,247	39.18%	134,503	42.42%	4
# 193 Mountain Home	Elmore	3,512,808	163,798	4.66%	467,592	13.31%	631,390	17.97%	28
# 201 Preston	Bannock, Franklin	990,571	28,891	2.92%	46,664	4.71%	75,555	7.63%	76
# 202 Westside	Bannock, Franklin	164,756	956	0.58%	32,900	19.97%	33,856	20.55%	20
# 215 Fremont	Fremont, Madison	2,398,133	33,581	1.40%	44,409	1.85%	77,990	3.25%	106
# 221 Emmett	Boise, Gem	2,099,462	88,861	4.23%	61,339	2.92%	150,200	7.15%	79
# 231 Gooding	Gooding, Lincoln	1,302,646	257,370	19.76%	101,331	7.78%	358,701	27.54%	14
# 232 Wendell	Gooding	985,768	32,007	3.25%	52,619	5.34%	84,626	8.58%	68
# 233 Hagerman	Gooding, Twin Falls	275,545	1,964	0.71%	17,154	6.23%	19,118	6.94%	82
# 234 Bliss	Elmore, Gooding, Twin Falls	133,510	7,932	5.94%	31,099	23.29%	39,031	29.23%	11
# 242 Cottonwood	Idaho, Lewis	408,475	22,425	5.49%	7,766	1.90%	30,191	7.39%	78
# 243 Salmon River	Adams, Idaho	552,794	21,001	3.80%	11,583	2.10%	32,584	5.89%	89
# 244 Mountain View	Idaho	2,354,565	135,218	5.74%	32,133	1.36%	167,351	7.11%	80
# 251 Jefferson	Jefferson, Madison	4,114,941	194,890	4.74%	124,743	3.03%	319,633	7.77%	72
# 252 Ririe	Bonneville, Jefferson	704,889	54,069	7.67%	18,322	2.60%	72,391	10.27%	63
# 253 West Jefferson	Jefferson	416,444	16,357	3.93%	43,589	10.47%	59,946	14.39%	39
# 261 Jerome	Gooding, Jerome, Lincoln	3,007,229	420,536	13.98%	104,323	3.47%	524,859	17.45%	29
# 262 Valley	Jerome	616,909	18,087	2.93%	81,843	13.27%	99,930	16.20%	36
# 271 Coeur d'Alene	Kootenai	15,986,918	575,372	3.60%	175,146	1.10%	750,518	4.69%	95
# 272 Lakeland	Bonner, Kootenai	6,939,104	329,947	4.75%	613,875	8.85%	943,822	13.60%	45
# 273 Post Falls	Kootenai	6,604,370	370,297	5.61%	149,841	2.27%	520,138	7.88%	70
# 274 Kootenai	Benewah, Kootenai	893,977	4,803	0.54%	20,783	2.32%	25,586	2.86%	109
# 281 Moscow	Latah	9,616,453	277,578	2.89%	133,151	1.38%	410,729	4.27%	100
# 282 Genesee	Latah, Nez Perce	1,206,732	40,451	3.35%	35,656	2.95%	76,107	6.31%	88
# 283 Kendrick	Clearwater, Latah, Nez Perce	1,044,014	22,687	2.17%	19,785	1.90%	42,472	4.07%	101
# 285 Potlatch	Latah	1,302,275	65,132	5.00%	19,903	1.53%	85,035	6.53%	85

1 = Operating property was computed assuming that Electrics @55%.

Table - 6

Schools Revised: 1/15/13	County(s) School District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-Tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
# 287 Troy	Latah	1,067,705	13,528	1.27%	23,958	2.24%	37,486	3.51%	105
# 288 Deary	Clearwater, Latah	876,117	11,742	1.34%	28,542	3.26%	40,284	4.60%	96
# 291 Salmon	Lemhi	394,686	12,787	3.24%	6,874	1.74%	19,661	4.98%	93
# 292 South Lemhi	Lemhi	22,898	210	0.92%	1,063	4.64%	1,273	5.56%	92
# 302 Nez Perce	Clearwater, Idaho, Lewis	493,699	10,417	2.11%	9,270	1.88%	19,687	3.99%	102
# 304 Kamiah	Idaho, Lewis	249,146	10,979	4.41%	3,187	1.28%	14,166	5.69%	90
# 305 Highland	Idaho, Lewis, Nez Perce	475,995	5,402	1.13%	8,884	1.87%	14,286	3.00%	107
# 312 Shoshone	Jerome, Lincoln	579,372	26,472	4.57%	115,970	20.02%	142,442	24.59%	16
# 314 Dietrich	Lincoln	117,185	1,335	1.14%	39,921	34.07%	41,256	35.21%	6
# 316 Richfield	Lincoln	420,415	188,158	44.76%	28,791	6.85%	216,949	51.60%	1
# 321 Madison	Madison	5,299,541	275,646	5.20%	72,362	1.37%	348,008	6.57%	84
# 322 Sugar Salem	Fremont, Madison	1,007,746	58,551	5.81%	26,345	2.61%	84,896	8.42%	69
# 331 Minidoka	Cassia, Jerome, Lincoln, Minidoka	2,820,694	383,005	13.58%	130,478	4.63%	513,483	18.20%	26
# 340 Lewiston Independent	Nez Perce	12,248,684	2,190,009	17.88%	212,684	1.74%	2,402,693	19.62%	24
# 341 Lapwai	Nez Perce	189,214	3,509	1.85%	9,488	5.01%	12,997	6.87%	83
# 342 Culdesac	Lewis, Nez Perce	251,349	3,675	1.46%	7,365	2.93%	11,040	4.39%	97
# 351 Oneida	Oneida	766,727	25,962	3.39%	106,194	13.85%	132,156	17.24%	30
# 363 Marsing	Canyon, Owyhee	528,527	20,300	3.84%	28,559	5.40%	48,859	9.24%	67
# 364 Pleasant Valley	Owyhee	9,395	520	5.53%	2,532	26.95%	3,052	32.49%	9
# 365 Bruneau-Grandview	Elmore, Owyhee	1,060,737	30,202	2.85%	275,286	25.95%	305,488	28.80%	12
# 370 Homedale	Canyon, Owyhee	837,106	42,870	5.12%	22,511	2.69%	65,381	7.81%	71
# 371 Payette	Payette, Washington	807,091	43,639	5.41%	46,984	5.82%	90,623	11.23%	59
# 372 New Plymouth	Payette	469,414	30,208	6.44%	132,166	28.16%	162,374	34.59%	8
# 373 Fruitland	Payette	1,073,231	142,604	13.29%	37,356	3.48%	179,960	16.77%	33
# 381 American Falls	Cassia, Power	3,449,297	886,316	25.70%	515,840	14.95%	1,402,156	40.65%	5
# 382 Rockland	Power	263,677	9,253	3.51%	25,668	9.73%	34,921	13.24%	47
# 383 Arbon	Power	38,654	449	1.16%	6,195	16.03%	6,644	17.19%	31
# 391 Kellogg	Kootenai, Shoshone	3,328,850	250,666	7.53%	209,186	6.28%	459,852	13.81%	42
# 392 Mullan	Shoshone	514,038	205,144	39.91%	15,650	3.04%	220,794	42.95%	3
# 393 Wallace	Shoshone	1,600,925	148,337	9.27%	117,154	7.32%	265,491	16.58%	34
# 394 Avery	Shoshone	176,879	3,777	2.14%	3,936	2.23%	7,713	4.36%	98
# 401 Teton County	Teton	4,611,739	59,576	1.29%	31,065	0.67%	90,641	1.97%	112
# 411 Twin Falls	Twin Falls	10,414,904	908,314	8.72%	137,441	1.32%	1,045,755	10.04%	65
# 412 Buhl	Gooding, Twin Falls	1,114,676	74,174	6.65%	76,902	6.90%	151,076	13.55%	46
# 413 Filer	Twin Falls	1,586,006	32,699	2.06%	142,074	8.96%	174,773	11.02%	60

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**Table - 6**

Schools Revised: 1/15/13	County(s) School District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-Tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
# 414 Kimberly	Twin Falls	1,420,535	30,393	2.14%	38,511	2.71%	68,904	4.85%	94
# 415 Hansen	Twin Falls	530,678	7,752	1.46%	56,437	10.63%	64,189	12.10%	50
# 416 Three Creek	Owyhee, Twin Falls	25,000	0	0.00%	7,065	28.26%	7,065	28.26%	13
# 417 Castleford	Owyhee, Twin Falls	323,375	0	0.00%	24,631	7.62%	24,631	7.62%	77
# 418 Murtaugh	Cassia, Twin Falls	367,869	5,266	1.43%	42,915	11.67%	48,181	13.10%	49
# 421 McCall Donnelly	Adams, Valley	8,150,105	93,390	1.15%	62,502	0.77%	155,892	1.91%	113
# 422 Cascade	Valley	1,231,336	13,937	1.13%	29,833	2.42%	43,770	3.55%	104
# 431 Weiser	Washington	698,086	19,228	2.75%	60,859	8.72%	80,087	11.47%	54
# 432 Cambridge	Adams, Washington	278,112	3,740	1.34%	64,237	23.10%	67,977	24.44%	17
# 433 Midvale	Washington	13,031	58	0.45%	3,939	30.23%	3,997	30.67%	10
<b>Total:</b>		<b>421,074,378</b>	<b>25,564,326</b>	<b>6.07%</b>	<b>13,038,455</b>	<b>3.10%</b>	<b>38,602,780</b>	<b>9.17%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 7**

Ambulance Revised 1/2/13	County Ambulance is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Ada Ambulance	Ada	4,402,264	240,585	5.47%	91,237	2.07%	331,822	7.54%	14
Bannock County Ambulance	Bannock	1,577,404	111,460	7.07%	84,365	5.35%	195,825	12.41%	10
Bingham County Ambulance	Bingham	700,581	60,884	8.69%	36,633	5.23%	97,517	13.92%	8
Blaine County Ambulance	Blaine	1,699,253	12,557	0.74%	11,317	0.67%	23,875	1.41%	24
Bonner County Ambulance	Bonner	2,352,467	66,479	2.83%	87,760	3.73%	154,239	6.56%	17
Bonneville Ambulance	Bonneville	1,899,653	142,150	7.48%	24,851	1.31%	167,001	8.79%	13
Canyon County Ambulance	Canyon	1,865,833	177,555	9.52%	44,391	2.38%	221,946	11.90%	11
Clearwater County Ambulance	Clearwater	103,575	5,565	5.37%	1,924	1.86%	7,489	7.23%	15
Council Valley Ambulance	Adams	69,559	1,976	2.84%	10,943	15.73%	12,919	18.57%	5
East Boise Ambulance	Boise	102,324	1,013	0.99%	1,833	1.79%	2,846	2.78%	22
Elmore County Ambulance	Elmore	424,592	14,790	3.48%	76,430	18.00%	91,220	21.48%	3
Fremont County Ambulance	Fremont	270,300	3,825	1.42%	5,511	2.04%	9,336	3.45%	20
Gooding County Ambulance	Gooding	269,276	28,266	10.50%	21,523	7.99%	49,789	18.49%	6
Kootenai County Ambulance	Kootenai	1,999,972	58,965	2.95%	57,120	2.86%	116,085	5.80%	18
Lifeline Ambulance	Jerome	449,494	52,588	11.70%	22,451	4.99%	75,039	16.69%	7
Lincoln County Ambulance	Lincoln	114,500	15,664	13.68%	22,222	19.41%	37,885	33.09%	2
Madison Ambulance	Madison	562,004	29,731	5.29%	9,023	1.61%	38,754	6.90%	16
Payette County Ambulance	Payette	444,064	39,534	8.90%	52,363	11.79%	91,897	20.69%	4
Power County Ambulance	Power	202,045	48,723	24.11%	29,530	14.62%	78,253	38.73%	1
South Custer Ambulance	Custer	37,033	479	1.29%	620	1.67%	1,099	2.97%	21
Teton Ambulance	Teton	525,631	221	0.04%	3,752	0.71%	3,973	0.76%	25
Twin Falls County Ambulance	Twin Falls	751,136	0	0.00%	30,667	4.08%	30,667	4.08%	19
Valley Cnty Emergency Medical	Valley	775,000	8,919	1.15%	7,896	1.02%	16,815	2.17%	23
Weiser Ambulance	Washington	182,588	4,922	2.70%	15,972	8.75%	20,894	11.44%	12
West Jefferson Ambulance	Jefferson	27,568	1,006	3.65%	2,813	10.20%	3,819	13.85%	9
<b>Total:</b>		<b>21,808,116</b>	<b>1,127,855</b>	<b>5.17%</b>	<b>753,148</b>	<b>3.45%</b>	<b>1,881,004</b>	<b>8.63%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 8**

Auditorium 12/12/12	County Auditorium Disitrcct Is Located In	2012 Total Approved Property Tax	Personal Property Tax					
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax
Fraser Community Center	Clearwaater	4,538	28	0.62%	108	2.37%	136	3.00%
Reubens Community Center	Nez Perce, Lewis	10,678	44	0.42%	225	2.11%	270	2.53%
<b>Total:</b>		<b>15,216</b>	<b>73</b>	<b>0.48%</b>	<b>333</b>	<b>2.19%</b>	<b>406</b>	<b>2.67%</b>

1 = Operating property was computed assuming that Electrics @55%.

**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Aberdeen Cemetery	Bingham	28,032	4,756	16.97%	1,190	4.25%	5,946	21.21%	33
Albion Cemetery	Cassia	4,891	245	5.00%	82	1.67%	326	6.67%	108
Ammon Cemetery	Bonneville	83,817	5,373	6.41%	562	0.67%	5,935	7.08%	100
Arimo Cemetery	Bannock	17,178	37	0.21%	4,347	25.31%	4,384	25.52%	25
Bancroft Cemetery	Caribou	9,249	870	9.41%	2,330	25.19%	3,200	34.60%	9
Basalt-Goshen-Firth Cemetery	Bingham	26,910	2,321	8.62%	2,102	7.81%	4,422	16.43%	46
Bates Cemetery	Teton	4,342	15	0.35%	30	0.70%	46	1.06%	172
Bear Creek Cemetery	Adams	2,986	145	4.87%	1,052	35.23%	1,197	40.09%	5
Bellevue Cemetery	Blaine	19,341	721	3.73%	327	1.69%	1,048	5.42%	124
Bennington Cemetery	Bear Lake	3,134	6	0.18%	551	17.59%	557	17.77%	40
Bern Cemetery	Bear Lake	3,485	89	2.56%	744	21.35%	833	23.90%	29
Big Lost River Cemetery	Custer	18,735	259	1.38%	274	1.46%	534	2.85%	155
Bloomington Cemetery	Bear Lake	3,143	135	4.30%	157	5.00%	293	9.32%	78
Bruneau Cemetery	Owyhee	10,492	218	2.08%	4,665	44.46%	4,883	46.54%	2
Burton Cemetery	Madison	11,170	540	4.83%	283	2.53%	822	7.36%	95
Butte County Cemetery	Butte	30,123	1,765	5.86%	1,607	5.33%	3,372	11.19%	70
Cache-Clawson Cemetery	Teton	17,834	79	0.44%	102	0.57%	181	1.01%	173
Camas County Maintenance	Camas	3,686	84	2.27%	149	4.05%	233	6.32%	110
Carey Cemetery	Blaine	13,052	314	2.41%	641	4.91%	956	7.32%	97
Central #2 Cemetery	Bonneville, Jefferson	39,785	1,565	3.93%	1,410	3.54%	2,976	7.48%	93
Central Cemetery	Caribou	6,722	111	1.65%	2,573	38.27%	2,684	39.93%	6
Challis Cemetery	Custer	26,817	637	2.37%	974	3.63%	1,611	6.01%	117
Clark County Cemetery	Clark	11,902	583	4.90%	2,553	21.45%	3,136	26.35%	22
Clearwater Cemetery	Idaho	578	7	1.19%	2	0.37%	9	1.56%	167
Cleveland Cemetery	Franklin	2,790	279	10.00%	467	16.76%	747	26.77%	21
Clifton Cemetery	Franklin	7,426	38	0.51%	1,710	23.02%	1,748	23.54%	30
Cottonwood Cemetery	Idaho	21,275	1,477	6.94%	428	2.01%	1,905	8.95%	80
Council Valley Cemetery (3)	Adams	21,879	591	2.70%	2,625	12.00%	3,216	14.70%	51
Dayton Cemetery	Franklin	8,158	58	0.71%	1,540	18.87%	1,597	19.58%	35
Deary Bovill Cemetery	Latah	8,706	86	0.98%	326	3.74%	412	4.73%	131
Declo Cemetery	Cassia	10,546	233	2.21%	684	6.49%	918	8.70%	84

1 = Operating property was computed assuming that Electrics @55%.



**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Dingle Cemetery	Bear Lake	4,582	20	0.44%	1,501	32.76%	1,521	33.20%	10
Driggs-Darby Cemetery	Teton	24,890	689	2.77%	91	0.37%	780	3.13%	151
Dry Creek Cemetery	Ada	126,342	2,721	2.15%	2,114	1.67%	4,835	3.83%	141
Elk Rivers Cemetery	Clearwater	6,023	94	1.55%	72	1.19%	165	2.74%	157
Fairview Cemetery	Ada, Canyon	41,870	9,025	21.55%	746	1.78%	9,770	23.33%	31
Fairview Cemetery (Caribou)	Caribou	80,380	29,594	36.82%	7,312	9.10%	36,905	45.91%	3
Fairview Cemetery (Franklin)	Franklin	1,962	12	0.63%	71	3.60%	83	4.23%	136
Falls View Cemetery	Power	76,149	12,889	16.93%	9,750	12.80%	22,638	29.73%	15
Ferdinand Cemetery	Idaho	1,940	96	4.93%	39	1.99%	134	6.91%	103
Fish Haven Cemetery	Bear Lake	8,877	25	0.29%	49	0.55%	74	0.83%	176
Franklin Cemetery	Franklin	8,732	321	3.68%	389	4.45%	710	8.13%	86
Fraser Cemetery	Clearwater	1,843	11	0.59%	50	2.72%	61	3.31%	148
Freedom Cemetery	Bonneville, Caribou	2,559	51	1.98%	11	0.42%	62	2.42%	161
Freeze Cemetery	Latah	1,221	14	1.17%	26	2.15%	41	3.36%	146
Genesee Cemetery	Latah, Nez Perce	9,611	369	3.84%	318	3.31%	687	7.15%	98
Geneva Cemetery	Bear Lake	5,149	36	0.69%	235	4.57%	271	5.26%	125
Gifford Cemetery	Nez Perce	2,947	18	0.61%	43	1.45%	61	2.07%	164
Gilbert Cemetery	Clearwater	1,052	4	0.38%	18	1.68%	22	2.09%	163
Gooding Cemetery	Gooding	69,268	13,817	19.95%	5,653	8.16%	19,469	28.11%	19
Grace Cemetery	Caribou	23,311	196	0.84%	2,558	10.97%	2,755	11.82%	66
Grangeville Cemetery	Idaho	147,433	13,395	9.09%	1,918	1.30%	15,313	10.39%	73
Greenleaf Cemetery	Canyon	13,879	365	2.63%	509	3.67%	874	6.30%	111
Groveland Cemetery	Bingham	49,437	13,923	28.16%	747	1.51%	14,670	29.67%	16
Haden Cemetery	Teton	6,927	0	0.00%	83	1.19%	83	1.20%	170
Hagerman Cemetery	Gooding	20,432	512	2.50%	2,268	11.10%	2,780	13.61%	56
Hailey Cemetery	Blaine	239,309	1,808	0.76%	1,305	0.55%	3,113	1.30%	169
Hazelton Cemetery	Jerome	11,412	403	3.53%	1,669	14.63%	2,072	18.16%	39
Heyburn Cemetery #3	Minidoka	39,593	4,866	12.29%	588	1.49%	5,454	13.78%	54
Hillcrest Cemetery	Washington	163,148	4,493	2.75%	14,227	8.72%	18,720	11.47%	69
Holbrook Cemetery	Oneida	1,909	10	0.54%	540	28.29%	550	28.81%	18
Indian Valley Cemetery (2)	Adams	3,847	47	1.23%	332	8.64%	380	9.88%	75

1 = Operating property was computed assuming that Electrics @55%.



**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Inkom Cemetery	Bannock	18,814	1,148	6.10%	2,102	11.17%	3,251	17.28%	43
Iona Cemetery	Bonneville	56,192	2,070	3.68%	1,129	2.01%	3,199	5.69%	121
Joplin Cemetery	Ada	29,503	1,854	6.28%	500	1.69%	2,354	7.98%	88
Kamiah Cemetery	Idaho, Lewis	5,905	289	4.89%	72	1.22%	361	6.11%	115
Ketchum Cemetery	Blaine	47,535	251	0.53%	101	0.21%	352	0.74%	177
Keuterville Cemetery	Idaho	1,254	39	3.11%	10	0.77%	49	3.91%	140
Kuna Cemetery	Ada, Canyon	123,969	2,873	2.32%	5,922	4.78%	8,796	7.10%	99
Lago Cemetery	Caribou	2,949	1	0.03%	181	6.14%	182	6.17%	113
Lanark Cemetery	Bear Lake	2,740	7	0.26%	64	2.35%	72	2.63%	159
Lava Cemetery	Bannock, Caribou	15,104	515	3.41%	2,304	15.25%	2,818	18.66%	36
Lewisville Cemetery #5	Jefferson	7,315	2,077	28.40%	184	2.52%	2,261	30.91%	12
Liberty Cemetery	Bear Lake	4,368	38	0.86%	268	6.13%	305	6.98%	101
Lincoln Cemetery	Bonneville	9,956	602	6.05%	127	1.28%	730	7.33%	96
Lincoln County Cemetery	Lincoln	50,658	2,117	4.18%	10,064	19.87%	12,181	24.05%	28
Little Butte Cemetery #3	Jefferson	22,154	269	1.21%	513	2.31%	782	3.53%	145
Lower Boise Cemetery	Canyon	17,654	634	3.59%	1,785	10.11%	2,419	13.70%	55
Lund Cemetery	Caribou	5,048	19	0.39%	1,987	39.36%	2,006	39.74%	7
Mapleton Cemetery	Franklin	7,097	46	0.65%	148	2.08%	194	2.73%	158
Marsh Valley Cemetery	Bannock	20,213	308	1.53%	6,315	31.24%	6,624	32.77%	11
Marsing-Homedale Cemetery	Owyhee	34,601	1,793	5.18%	1,310	3.79%	3,103	8.97%	79
McCall Cemetery	Valley	27,844	245	0.88%	134	0.48%	379	1.36%	168
McCammon Cemetery	Bannock	24,326	551	2.27%	5,827	23.95%	6,379	26.22%	23
Meadows Valley (1)	Adams	14,508	1,212	8.36%	540	3.72%	1,752	12.08%	64
Melba Cemetery	Ada, Canyon	18,141	315	1.74%	1,069	5.89%	1,383	7.62%	91
Melrose Cemetery	Nez Perce	1,551	11	0.72%	2	0.11%	13	0.84%	175
Meridian Cemetery	Ada	233,037	10,420	4.47%	2,623	1.13%	13,043	5.60%	122
Middleton Cemetery	Canyon	31,205	388	1.24%	913	2.93%	1,300	4.17%	137
Midvale Cemetery	Washington	25,592	132	0.52%	7,241	28.30%	7,374	28.81%	17
Milo Cemetery	Bonneville	7,913	44	0.56%	330	4.17%	374	4.73%	132
Mink Creek Cemetery	Franklin	4,373	4	0.09%	553	12.65%	557	12.74%	60
Moreland Cemetery	Bingham	13,599	749	5.50%	1,338	9.84%	2,086	15.34%	47

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**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Moscow Cemetery	Latah	216,614	6,335	2.92%	2,962	1.37%	9,296	4.29%	135
Mountain View Cemetery	Latah	669	8	1.25%	15	2.29%	24	3.59%	144
New Sweden Cemetery	Bonneville	7,170	123	1.72%	111	1.55%	234	3.26%	149
Nezperce Russell Cemetery	Lewis	11,433	319	2.79%	258	2.26%	577	5.05%	128
Nez-Tah Cemetery	Latah, Nez Perce	6,215	208	3.34%	179	2.88%	386	6.21%	112
North Clearwater Cemetery	Clearwater, Nez Perce	5,935	101	1.69%	209	3.51%	309	5.21%	126
North Fremont Cemetery	Fremont	37,250	675	1.81%	1,619	4.35%	2,295	6.16%	114
Oakley Cemetery	Cassia	17,038	684	4.01%	817	4.79%	1,501	8.81%	83
Ola Cemetery	Gem	1,581	56	3.55%	112	7.09%	168	10.63%	72
Orofino (aka Riverside) Cemetery	Clearwater	37,119	2,337	6.30%	847	2.28%	3,184	8.58%	85
Ovid Cemetery	Bear Lake	3,228	98	3.05%	503	15.58%	601	18.62%	38
Owyhee-Pioneer Cemetery	Owyhee	2,118	105	4.96%	413	19.52%	519	24.50%	27
Parker Cemetery	Fremont	22,614	430	1.90%	1,137	5.03%	1,567	6.93%	102
Parkview Cemetery	Payette	108,421	10,913	10.07%	16,729	15.43%	27,642	25.50%	26
Parma Cemetery	Canyon	27,099	1,769	6.53%	2,286	8.44%	4,055	14.96%	49
Paul Cemetery #2	Minidoka	88,245	23,720	26.88%	3,301	3.74%	27,021	30.62%	13
Picabo Cemetery	Blaine	10,900	26	0.24%	721	6.62%	748	6.86%	104
Pierce Cemetery	Clearwater	4,057	398	9.82%	120	2.97%	519	12.79%	58
Pine Grove Cemetery	Idaho	11,384	508	4.46%	335	2.94%	843	7.41%	94
Pioneer Cemetery	Boise	9,313	975	10.47%	885	9.50%	1,860	19.97%	34
Pioneer Cemetery #1	Jefferson	95,262	1,970	2.07%	1,513	1.59%	3,483	3.66%	143
Plano Cemetery	Madison	10,284	240	2.33%	295	2.86%	535	5.20%	127
Pleasant Ridge Cemetery	Canyon	32,664	3,060	9.37%	740	2.26%	3,800	11.63%	68
Pleasantview Cemetery	Oneida	1,446	1	0.06%	254	17.59%	255	17.63%	41
Potlatch Cemetery	Nez Perce	727	1	0.20%	6	0.79%	7	0.96%	174
Preston Cemetery	Franklin	34,991	1,423	4.07%	1,199	3.43%	2,622	7.49%	92
Reubens Cemetery	Lewis, Nez Perce	1,414	52	3.70%	62	4.38%	114	8.06%	87
Rexburg Cemetery	Madison	58,360	3,300	5.65%	561	0.96%	3,861	6.62%	109
Richfield Cemetery	Lincoln	8,165	3,884	47.57%	240	2.94%	4,124	50.51%	<b>1</b>
Riggins Cemetery	Idaho	8,200	362	4.42%	128	1.56%	490	5.98%	118
Riverdale Cemetery	Franklin	2,925	7	0.25%	163	5.58%	170	5.81%	120

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**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Riverside Cemetery (Owyhee)	Owyhee	4,173	72	1.73%	504	12.08%	576	13.80%	53
Riverside Cemetery (Payette)	Payette	134,067	8,984	6.70%	6,658	4.97%	15,643	11.67%	67
Riverside-Thomas Cemetery	Bingham	36,643	1,103	3.01%	1,399	3.82%	2,502	6.83%	105
Riverview Cemetery (Bingham)	Bingham	3,364	107	3.18%	119	3.54%	226	6.72%	107
Riverview Cemetery (Fremont)	Fremont	18,104	804	4.44%	622	3.44%	1,426	7.88%	89
Roberts Cemetery #6	Jefferson	26,546	4,101	15.45%	3,911	14.73%	8,013	30.19%	14
Roswell Cemetery	Canyon	15,274	195	1.28%	552	3.61%	747	4.89%	129
Rupert-Acequia Cemetery #1	Minidoka	141,704	12,146	8.57%	8,251	5.82%	20,397	14.39%	52
Salubria Cemetery	Washington	24,395	343	1.41%	6,204	25.43%	6,547	26.84%	20
Samaria Cemetery	Oneida	2,638	0	0.00%	404	15.31%	404	15.31%	48
Sanders Cemetery	Clearwater	7,954	412	5.18%	58	0.72%	469	5.90%	119
Shelley Cemetery	Bingham	63,182	4,765	7.54%	2,216	3.51%	6,981	11.05%	71
Shelton Cemetery #4	Bonneville, Jefferson	30,266	2,093	6.91%	805	2.66%	2,898	9.58%	77
Southwick Cemetery	Clearwater, Nez Perce	1,500	56	3.76%	5	0.37%	62	4.13%	138
Springfield-Sterling Cemetery	Bingham	6,788	18	0.26%	874	12.88%	892	13.14%	57
Squirrel Cemetery	Fremont	8,142	12	0.15%	620	7.62%	633	7.77%	90
St. Charles Cemetery	Bear Lake	6,717	19	0.28%	277	4.12%	296	4.41%	134
St. John Cemetery	Oneida	5,704	21	0.37%	484	8.49%	505	8.85%	82
Star Cemetery	Ada	57,464	470	0.82%	1,237	2.15%	1,706	2.97%	153
Sublett Cemetery	Cassia	1,164	54	4.66%	58	5.01%	113	9.71%	76
Sugar City Cemetery	Madison	16,799	1,815	10.80%	330	1.97%	2,145	12.77%	59
Sutton Cemetery	Madison	16,813	72	0.43%	487	2.89%	558	3.32%	147
Swan Lake Cemetery	Bannock	3,057	0	0.01%	1,307	42.75%	1,307	42.75%	4
Sweet-Montour Cemetery	Gem	6,056	39	0.64%	291	4.81%	330	5.45%	123
Taylor Cemetery	Bingham, Bonneville	42,548	370	0.87%	959	2.25%	1,329	3.12%	150
Teton-Newdale Cemetery	Fremont, Madison	23,809	192	0.81%	757	3.18%	949	3.99%	139
Thatcher Cemetery	Caribou, Franklin	4,986	0	0.01%	1,299	26.04%	1,299	26.05%	24
Treasureton Cemetery	Franklin	1,516	2	0.15%	253	16.70%	255	16.82%	45
Troy Cemetery	Latah	8,553	113	1.33%	208	2.43%	321	3.75%	142
Turner Cemetery	Caribou	4,219	0	0.00%	787	18.66%	787	18.65%	37
Ucon Cemetery	Bonneville	23,365	403	1.73%	696	2.98%	1,100	4.71%	133

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**Table - 9**

Cemtery 12/12/12	County Cemetery District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Valley Center Cemetery	Valley	41,223	575	1.40%	434	1.05%	1,009	2.45%	160
Valley View Cemetery	Cassia	3,977	227	5.71%	244	6.13%	471	11.84%	65
Valleyview (Rockland) Cemetery	Power	17,549	583	3.32%	1,617	9.21%	2,200	12.54%	61
Victor-Cedron Cemetery	Teton	82,885	656	0.79%	298	0.36%	954	1.15%	171
View Cemetery	Cassia	6,694	92	1.37%	92	1.38%	184	2.75%	156
Viola Rock Creek Cemetery	Latah	5,762	65	1.13%	107	1.85%	172	2.99%	152
Wardboro Cemetery	Bear Lake	1,996	2	0.12%	740	37.09%	743	37.22%	8
Weippe Cemetery	Clearwater	2,619	132	5.04%	100	3.84%	232	8.86%	81
Wendell Cemetery	Gooding	63,155	2,830	4.48%	3,544	5.61%	6,374	10.09%	74
Wesemen Cemetery	Clearwater	2,680	118	4.39%	14	0.50%	131	4.89%	130
West Bonner Cemetery	Bonner	71,270	1,320	1.85%	730	1.02%	2,050	2.88%	154
West End Cemetery	Twin Falls	72,400	3,750	5.18%	5,167	7.14%	8,916	12.31%	62
West Jefferson Cemetery	Jefferson	16,929	692	4.09%	1,807	10.68%	2,499	14.76%	50
Weston Cemetery	Franklin	6,198	35	0.57%	1,024	16.53%	1,060	17.10%	44
Whitebird Cemetery	Idaho	12,965	208	1.60%	25	0.19%	232	1.79%	165
Whitney Cemetery	Franklin	7,290	54	0.75%	441	6.05%	495	6.79%	106
Wilder Cemetery	Canyon	45,405	8,818	19.42%	1,101	2.43%	9,920	21.85%	32
Wilford Cemetery	Fremont	29,607	804	2.72%	989	3.34%	1,793	6.06%	116
Winona Cemetery	Idaho	2,091	21	1.00%	13	0.62%	34	1.63%	166
Woodfell Mendenhall Cemetery	Latah	12,547	1,404	11.19%	112	0.89%	1,516	12.08%	63
Woodland Cemetery	Idaho	1,970	12	0.59%	34	1.73%	46	2.34%	162
Woodville Cemetery	Bingham, Bonneville	6,497	1,033	15.91%	110	1.69%	1,143	17.59%	42
<b>Total:</b>		<b>4,703,396</b>	<b>290,787</b>	<b>6.18%</b>	<b>247,469</b>	<b>5.26%</b>	<b>538,259</b>	<b>11.44%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 10**

Pest Control 12/12/12	County Pest Control District isLocated In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Ada Cnty Pest Extermination	Ada	505,370	10,312	2.04%	32,276	6.39%	42,588	8.43%	4
Canyon County Pest Control	Canyon	212,436	20,812	9.80%	8,228	3.87%	29,040	13.67%	2
Melba Gopher	Canyon	9,660	65	0.67%	475	4.92%	540	5.59%	5
Payette Gopher Control	Payette	83,242	7,413	8.91%	9,819	11.80%	17,232	20.70%	1
Washington Cnty Rodent Control	Washington	23,939	351	1.46%	1,996	8.34%	2,347	9.80%	3
<b>Total:</b>		<b>834,647</b>	<b>38,953</b>	<b>4.67%</b>	<b>52,795</b>	<b>6.33%</b>	<b>91,747</b>	<b>10.99%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 11**

12/12/12	Fire	County Fire District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
				2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
	Aberdeen Springfield Fire (all prop)	Bingham	63,219	9,738	15.40%	0	0.00%	9,738	15.40%	14
	Albion Fire (all value)	Cassia	18,433	957	5.19%	0	0.00%	957	5.19%	46
	American Falls Fire (all taxable)	Power	44,137	9,815	22.24%	0	0.00%	9,815	22.24%	7
	Arimo Fire (improvements only)	Bannock	8,284	0	0.00%	0	0.00%	0	0.00%	137
	Atlanta Fire (all taxable)	Elmore	18,918	45	0.24%	0	0.00%	45	0.24%	123
	Bailey Creek Fire (all taxable)	Bear Lake, Caribou	4,198	5	0.11%	0	0.00%	4	0.10%	132
	Bear Lake County Fire (all taxable)	Bear Lake	195,232	1,811	0.93%	0	0.00%	1,811	0.93%	107
	Big Canyon Fire (exempted prop)	Nez Perce, Clearwater	18,845	374	1.99%	26	0.14%	400	2.12%	79
	Blackfoot -Snake River Fire (all prop)	Bingham	575,000	61,792	10.75%	0	0.00%	61,792	10.75%	21
	Bliss Fire	Gooding, Twin Falls	33,152	3,934	11.87%	0	0.00%	3,934	11.87%	19
	Bonneville Alpine Fire (all taxable)	Bonneville	8,000	24	0.30%	0	0.00%	24	0.30%	122
	Bonneville Fire District #1 (all taxable)	Bonneville	1,997,039	135,575	6.79%	0	0.00%	135,575	6.79%	34
	Bovill Fire (all txble)	Latah	14,884	161	1.08%	0	0.00%	161	1.08%	101
	Bruneau Fire (all value)	Owyhee	3,498	174	4.97%	0	0.00%	174	4.97%	47
	Buhl Fire	Twin Falls	353,641	12,374	3.50%	0	0.00%	12,374	3.50%	67
	Caldwell Fire	Canyon	1,094,453	188,333	17.21%	0	0.00%	188,333	17.21%	10
	Cambridge Fire	Washington	26,427	602	2.28%	0	0.00%	602	2.28%	78
	Carey Fire (buildings only)	Blaine	97,604	0	0.00%	0	0.00%	0	0.00%	138
	Cascade Fire (all taxable)	Valley	202,817	2,230	1.10%	0	0.00%	2,230	1.10%	100
	Castleford Fire (exempted prop)	Twin Falls	87,715	0	0.00%	0	0.00%	0	0.00%	139
	Coolin-Cavanaugh Bay Fire (exempted value)	Bonner	86,660	497	0.57%	0	0.00%	497	0.57%	116
	Cottonwood Fire	Idaho	28,069	1,820	6.49%	589	2.10%	2,410	8.59%	28
	Council Valley Fire (exempt persnl prop)	Adams	60,600	0	0.00%	0	0.00%	0	0.00%	140
	Deary Fire	Latah	63,538	652	1.03%	1,540	2.42%	2,192	3.45%	68
	Dietrich Fire (all txble)	Lincoln	21,954	0	0.00%	0	0.00%	0	0.00%	141
	Donnelly Fire (exempted value)	Valley	589,409	9,864	1.67%	0	0.00%	9,864	1.67%	88
	Downey Fire (improvements only)	Bannock	46,089	0	0.00%	0	0.00%	0	0.00%	142
	Eagle Fire (all taxable)	Ada/Boise/Gem	4,890,308	91,390	1.87%	0	0.00%	91,390	1.87%	86
	East Power County Fire (all taxable)	Power	119,458	75,425	63.14%	0	0.00%	75,425	63.14%	<b>1</b>
	Eastside Fire (all taxable)	Kootenai	418,466	1,661	0.40%	2,599	0.62%	4,260	1.02%	103
	Elk Bend Fire (all value)	Lemhi	23,727	27	0.12%	0	0.00%	27	0.11%	131
	Emida Fire (all taxable per ballot)	Benewah	31,240	829	2.65%	0	0.00%	829	2.65%	76
	Evergreen Fire (exempted prop)	Clearwater	9,674	0	0.00%	0	0.00%	0	0.00%	143
	Fernwood Fire (all taxable)	Benewah, Shoshone	37,867	3,840	10.14%	0	0.00%	3,840	10.14%	24
	Filer Rural Fire	Twin Falls	186,458	3,038	1.63%	0	0.00%	3,038	1.63%	91
	First Segregation Fire (all taxable)	Jerome	185,559	7,136	3.85%	0	0.00%	7,136	3.85%	62

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**Table - 11**

12/12/12	Fire	County Fire District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
				2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
	Franklin County Fire (all taxable)	Franklin	614,742	18,159	2.95%	0	0.00%	18,159	2.95%	73
	Freedom Fire (all value)	Caribou	3,905	26	0.67%	0	0.00%	26	0.67%	113
	Garden Valley Fire (all txble)	Boise	201,257	2,173	1.08%	0	0.00%	2,173	1.08%	102
	Gem County #1	Gem	271,500	12,039	4.43%	0	0.00%	12,038	4.43%	53
	Gem County #2	Gem	34,239	503	1.47%	0	0.00%	503	1.47%	93
	Genesee Fire (all txble)	Latah, Nez Perce	20,626	852	4.13%	643	3.12%	1,495	7.25%	30
	Gooding Fire (all value)	Gooding	127,045	37,852	29.79%	0	0.00%	37,852	29.79%	4
	Grandview Fire (all taxable)	Elmore, Owyhee	99,577	2,081	2.09%	0	0.00%	2,081	2.09%	82
	Grangemont Fire (exempted prop)	Clearwater	6,453	0	0.00%	0	0.00%	0	0.00%	144
	Grangeville Fire	Idaho	32,697	6,064	18.55%	269	0.82%	6,334	19.37%	9
	Greater Swan Valley Fire (all taxable)	Bonneville	150,983	1,529	1.01%	0	0.00%	1,529	1.01%	104
	Greer Fire (exempted prop)	Clearwater	5,648	0	0.00%	0	0.00%	0	0.00%	145
	Hagerman Fire	Gooding, Twin Falls	128,868	869	0.67%	0	0.00%	869	0.67%	112
	Hamer Fire (all value)	Fremont, Jefferson	29,682	2,877	9.69%	0	0.00%	2,877	9.69%	26
	Harpster Fire	Idaho	9,814	18	0.19%	0	0.00%	18	0.18%	125
	Hauser Lake Fire (all taxable)	Kootenai	147,539	1,911	1.30%	1,020	0.69%	2,931	1.99%	85
	Homedale Fire	Canyon, Owyhee	255,073	13,632	5.34%	0	0.00%	13,632	5.34%	44
	Horseshoe Bend Fire (all txble)	Boise	52,540	2,203	4.19%	0	0.00%	2,203	4.19%	57
	Indian Valley Fire (exempt prsnl/unimpvd)	Adams	20,000	0	0.00%	0	0.00%	0	0.00%	146
	Island Park Fire (all value)	Fremont	169,153	1,395	0.82%	0	0.00%	1,395	0.82%	110
	Jackson Creek Fire (mprovements only)	Bannock	28,910	0	0.00%	0	0.00%	0	0.00%	147
	Jefferson Central Fire (all taxable)	Jefferson, Bonneville, Madison	995,998	43,109	4.33%	0	0.00%	43,109	4.33%	55
	Jerome #1 Fire (all taxable)	Jerome	293,766	11,677	3.97%	0	0.00%	11,677	3.97%	61
	Kamiah Fire	Idaho, Lewis	37,153	1,923	5.18%	402	1.08%	2,325	6.26%	38
	Ketchum Fire (all value)	Blaine	440,272	0	0.00%	0	0.00%	0	0.00%	148
	King Hill Fire (all taxable)	Elmore	51,744	2,991	5.78%	0	0.00%	2,991	5.78%	42
	Kootenai Cnty Fire & Rescue (all taxable)	Kootenai	5,712,849	180,073	3.15%	62,049	1.09%	242,122	4.24%	56
	Kuna Fire	Ada, Canyon	1,269,480	26,603	2.10%	0	0.00%	26,603	2.10%	81
	Lava Fire (improvements only)	Bannock	35,489	0	0.00%	0	0.00%	0	0.00%	149
	Lemhi County Fire (all value)	Lemhi	241,833	9,282	3.84%	0	0.00%	9,282	3.84%	63
	Lost River Fire (all taxable)	Butte	29,950	512	1.71%	0	0.00%	512	1.71%	87
	Madison County Fire (all value)	Madison	585,500	41,697	7.12%	0	0.00%	41,697	7.12%	32
	Marsing Fire	Canyon, Owyhee	59,107	2,560	4.33%	0	0.00%	2,560	4.33%	54
	McCall Fire (exempted value)	Valley	1,275,265	0	0.00%	0	0.00%	0	0.00%	150
	McCammon Fire (improvements only)	Bannock	11,559	0	0.00%	0	0.00%	0	0.00%	151
	Meadows Valley Fire (exempt prsnl/unimpvd)	Adams	161,115	0	0.00%	0	0.00%	0	0.00%	152

1 = Operating property was computed assuming that Electrics @55%.



**Table - 11**

12/12/12	Fire	County Fire District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
				2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
	Melba Fire	Ada, Canyon	102,320	2,161	2.11%	0	0.00%	2,162	2.11%	80
	Meridian Fire (exempts dry grazing land)	Ada	1,338,226	18,992	1.42%	0	0.00%	18,992	1.42%	95
	Mic-Kidd Island Fire (all taxable)	Kootenai	276,092	1,415	0.51%	0	0.00%	1,415	0.51%	118
	Middleton Fire	Canyon, Gem	1,341,409	17,209	1.28%	712	0.05%	17,920	1.34%	97
	Midvale Fire	Washington	33,859	321	0.95%	0	0.00%	321	0.95%	106
	Minidoka Fire (all value)	Blaine, Cassia, Minidoka	486,187	34,516	7.10%	0	0.00%	34,515	7.10%	33
	Moscow Fire (all txble)	Latah	198,991	3,226	1.62%	4,035	2.03%	7,262	3.65%	65
	Mountain Home Fire (all taxable)	Elmore	157,492	5,101	3.24%	0	0.00%	5,101	3.24%	70
	Mullan/Shoshone Fire #3	Shoshone	33,103	9,653	29.16%	616	1.86%	10,269	31.02%	<b>3</b>
	Murphy-Reynolds-Wilson Fire (all value)	Owyhee	37,161	1,069	2.88%	0	0.00%	1,069	2.88%	75
	N. Ada Cnty Fire & Rescue (all taxable)	Ada	2,597,836	107,348	4.13%	32,551	1.25%	139,899	5.39%	43
	Nampa Fire (exempted unimproved)	Canyon	1,617,215	245,937	15.21%	0	0.00%	245,937	15.21%	15
	New Plymouth Fire	Payette	78,939	8,002	10.14%	0	0.00%	8,002	10.14%	25
	Nezperce Fire (Lewis)	Lewis	6,257	49	0.78%	159	2.55%	208	3.32%	69
	North Bannock Fire (improvements only)	Bannock	133,216	0	0.00%	0	0.00%	0	0.00%	153
	North Cassia Fire (all value)	Cassia	282,754	48,019	16.98%	0	0.00%	48,019	16.98%	12
	North Custer Fire (all taxable)	Custer, Lemhi	136,975	36,573	26.70%	0	0.00%	36,573	26.70%	<b>5</b>
	North Fork Fire (all value)	Lemhi	39,270	166	0.42%	0	0.00%	166	0.42%	120
	North Fremont Fire (all value)	Fremont	116,597	1,942	1.67%	0	0.00%	1,942	1.67%	90
	North Latah Fire (all txble)	Latah	6,368	86	1.36%	141	2.21%	227	3.56%	66
	North of the Narrows Fire (all prop)	Bonner	85,340	13	0.01%	0	0.00%	13	0.02%	135
	Northern Lakes Fire (all taxable)	Kootenai	3,775,246	73,503	1.95%	124,035	3.29%	197,538	5.23%	45
	Northside Fire (all prop)	Bonner	381,333	17,853	4.68%	5,241	1.37%	23,094	6.06%	40
	Oakley Fire (all value)	Cassia	43,996	2,129	4.84%	0	0.00%	2,129	4.84%	48
	Oasis Fire (all taxable)	Elmore	19,048	12	0.06%	0	0.00%	12	0.06%	133
	Oneida County Fire (all prop)	Oneida	80,072	3,604	4.50%	0	0.00%	3,604	4.50%	52
	Orofino Fire (all prop)	Clearwater	29,038	2,386	8.22%	280	0.96%	2,665	9.18%	27
	Palouse Fire (all txble)	Latah	122,102	6,826	5.59%	1,288	1.05%	8,113	6.64%	35
	Paradise Valley Fire (all value)	Boundary	119,280	2,406	2.02%	2,368	1.98%	4,774	4.00%	59
	Parma Fire	Canyon, Payette	573,989	66,412	11.57%	0	0.00%	66,412	11.57%	20
	Placerville Fire (all txble)	Boise	22,700	35	0.15%	0	0.00%	35	0.15%	126
	Plummer/Gateway Fire (all taxable)	Benewah	146,500	28,275	19.30%	3,790	2.59%	32,065	21.89%	8
	Pocatello Valley Fire (improvements only)	Bannock	67,847	0	0.00%	0	0.00%	0	0.00%	154
	Raft River Fire (all value)	Cassia	16,043	638	3.98%	0	0.00%	638	3.98%	60
	Richfield Fire (all txble)	Lincoln	16,922	8,566	50.62%	0	0.00%	8,566	50.62%	<b>2</b>
	Roberts Fire (all value)	Jefferson	65,381	10,089	15.43%	0	0.00%	10,089	15.43%	13

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**Table - 11**

12/12/12 Fire	County Fire District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Rock Creek Fire (all value)	Cassia, Twin Falls	600,974	12,409	2.06%	0	0.00%	12,410	2.06%	84
Rockland Fire (all taxable)	Power	29,940	1,752	5.85%	0	0.00%	1,752	5.85%	41
Sagle Fire (exempted value)	Bonner	927,013	3,086	0.33%	10,112	1.09%	13,198	1.42%	94
Salmon Tract Fire	Twin Falls	73,874	24	0.03%	0	0.00%	24	0.03%	134
Sam Owen Fire (exempted value)	Bonner	132,940	17	0.01%	0	0.00%	17	0.01%	136
Sand Hollow Fire	Payette	13,355	620	4.64%	0	0.00%	620	4.64%	49
Sawtooth Valley Fire (all taxable)	Custer	87,372	1,407	1.61%	0	0.00%	1,407	1.61%	92
Schweitzer Fire (all prop)	Bonner	262,863	2,252	0.86%	280	0.11%	2,532	0.96%	105
Shelley-Firth Fire (all prop)	Bingham	251,795	15,839	6.29%	0	0.00%	15,839	6.29%	37
Shoshone City & Rural Fire (unim real exempt)	Lincoln	125,099	9,984	7.98%	0	0.00%	9,984	7.98%	29
Shoshone Fire #1	Shoshone	263,924	22,773	8.63%	14,587	5.53%	37,360	14.16%	16
Shoshone Fire District #2 (all taxable)	Kootenai, Shoshone	869,127	52,441	6.03%	39,273	4.52%	91,715	10.55%	22
Smiley Creek Fire (all value)	Blaine	52,019	77	0.15%	0	0.00%	77	0.15%	127
South Boundary Fire (all value)	Boundary	144,289	8,707	6.03%	855	0.59%	9,562	6.63%	36
South Custer Fire (all taxable)	Custer	85,511	715	0.84%	0	0.00%	715	0.84%	109
South Fremont Fire (all value)	Fremont	242,354	7,659	3.16%	0	0.00%	7,659	3.16%	71
Spirit Lake Fire (all taxable)	Bonner, Kootenai	540,824	4,815	0.89%	11,727	2.17%	16,542	3.06%	72
St. Joe Valley Fire #4	Shoshone	10,690	27	0.26%	742	6.94%	770	7.20%	31
St. Maries Fire (all taxable)	Benewah, Kootenai	328,479	33,894	10.32%	6,903	2.10%	40,798	12.42%	18
Star Fire	Ada, Canyon	1,280,923	16,271	1.27%	0	0.00%	16,270	1.27%	98
Sunnyside Fire (exempted prop)	Clearwater	16,685	0	0.00%	199	1.19%	199	1.19%	99
Sunset Fire (all taxable)	Ada	42,576	0	0.00%	0	0.00%	0	0.00%	155
Tensed Fire (all taxable)	Benewah	13,761	100	0.73%	0	0.00%	100	0.73%	111
Teton County Fire (exempted prop)	Teton	2,088,567	10,564	0.51%	0	0.00%	10,564	0.51%	119
Timberlake (all prop)	Bonner, Kootenai	675,930	79,999	11.84%	7,020	1.04%	87,019	12.87%	17
Troy Fire	Latah	9,962	64	0.64%	195	1.96%	259	2.60%	77
Twin Falls Rural Fire	Twin Falls	590,093	61,631	10.44%	0	0.00%	61,631	10.44%	23
Twin Ridge Fire (exempted prop)	Clearwater	29,080	1	0.00%	66	0.23%	67	0.23%	124
Upper Deer Flat Fire	Canyon	160,519	7,278	4.53%	0	0.00%	7,278	4.53%	50
Upper Fords Creek Fire (exempted prop)	Clearwater	13,666	0	0.00%	0	0.00%	0	0.00%	156
Weippe Fire (exempted prop)	Clearwater	17,730	0	0.00%	1,086	6.13%	1,086	6.13%	39
Weiser Fire #1	Washington	191,009	3,184	1.67%	0	0.00%	3,184	1.67%	89
Wendell Fire (all value)	Gooding	145,347	6,567	4.52%	0	0.00%	6,567	4.52%	51
West Bonner Fire (all prop)	Bonner	2,130	3	0.15%	0	0.00%	3	0.14%	128
West End Fire (all taxable)	Jerome, Minidoka	339,127	80,899	23.85%	0	0.00%	80,899	23.86%	6
West Jefferson Fire (all value)	Jefferson	48,519	1,002	2.06%	0	0.00%	1,002	2.07%	83

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**Table - 11**

Fire 12/12/12	County Fire District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
West Magic Fire (all value)	Blaine, Camas	14,456	45	0.31%	0	0.00%	45	0.31%	121
West Pend Oreille Fire (exempted value)	Bonner	175,165	1,010	0.58%	0	0.00%	1,010	0.58%	115
West Priest Lake Fire (all prop)	Bonner	57,141	496	0.87%	0	0.00%	496	0.87%	108
West Side Fire (all prop)	Bonner	232,659	6,770	2.91%	0	0.00%	6,770	2.91%	74
Wheatland Fire (all value)	Nez Perce	53,988	65	0.12%	0	0.00%	65	0.12%	130
Whitney Fire (all taxable)	Ada	2,404,817	55,945	2.33%	41,221	1.71%	97,166	4.04%	58
Wilder Fire	Canyon	364,375	62,487	17.15%	0	0.00%	62,487	17.15%	11
Wilderness Ranch Fire (all txble)	Boise	131,663	174	0.13%	0	0.00%	174	0.13%	129
Winchester Fire	Lewis	20,360	249	1.22%	528	2.59%	777	3.82%	64
Wood River Fire (all value)	Blaine	741,521	10,109	1.36%	0	0.00%	10,109	1.36%	96
Worley Fire (all taxable)	Kootenai	694,154	3,732	0.54%	0	0.00%	3,732	0.54%	117
Yellow Pine Fire	Valley	15,533	91	0.59%	0	0.00%	91	0.59%	114
<b>Total:</b>		<b>55,474,905</b>	<b>2,400,499</b>	<b>4.33%</b>	<b>379,148</b>	<b>0.68%</b>	<b>2,779,647</b>	<b>5.01%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 12**

Highway 12/12/12	County Highway District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Ada County Highway	Ada	31,693,279	1,732,044	5.47%	656,846	2.07%	2,388,890	7.54%	50
Albion Highway	Cassia	6,116	305	4.99%	102	1.67%	408	6.67%	53
Atlanta Highway	Elmore	26,000	1,175	4.52%	0	0.00%	1,175	4.52%	66
Bannock County Road & Bridge	Bannock	2,151,083	155,686	7.24%	96,132	4.47%	251,818	11.71%	31
Bear Lake County Road & Bridge	Bear Lake	499,490	5,198	1.04%	53,010	10.61%	58,208	11.65%	32
Benewah County Road & Bridge	Benewah	244,600	30,043	12.28%	5,336	2.18%	35,379	14.46%	22
Bingham County Road & Bridge	Bingham	1,712,626	146,868	8.58%	89,553	5.23%	236,420	13.80%	24
Bliss Highway #2	Gooding	88,257	4,925	5.58%	22,111	25.05%	27,036	30.63%	9
Boise County Road & Bridge	Boise	143,020	3,196	2.23%	3,571	2.50%	6,767	4.73%	62
Bonner County Road & Bridge	Bonner	3,401,026	48,718	1.43%	141,589	4.16%	190,308	5.60%	60
Bonneville County Road & Bridge	Bonneville	300,000	22,399	7.47%	3,920	1.31%	26,319	8.77%	44
Buhl Highway	Twin Falls	846,602	47,793	5.65%	37,342	4.41%	85,134	10.06%	35
Burley Highway	Cassia	1,577,768	195,005	12.36%	68,375	4.33%	263,381	16.69%	19
Canyon Highway #4	Canyon	3,954,769	337,887	8.54%	92,313	2.33%	430,200	10.88%	33
Caribou County Road & Bridge	Caribou	799,041	246,124	30.80%	94,504	11.83%	340,628	42.63%	2
Central Highway	Lewis	172,461	2,235	1.30%	4,678	2.71%	6,913	4.01%	67
Clearwater County Road & Bridge	Shoshone	100,000	6,366	6.37%	1,733	1.73%	8,099	8.10%	49
Clearwater Highway	Clearwater	107,005	2,786	2.60%	2,359	2.20%	5,145	4.81%	61
Cottonwood Highway	Idaho	19,785	1,599	8.08%	372	1.88%	1,971	9.96%	36
Dietrich Highway #5	Lincoln	68,865	1,477	2.14%	27,504	39.94%	28,981	42.08%	3
Downey Swan Lake Highway	Bannock, Franklin	33,788	453	1.34%	11,680	34.57%	12,133	35.91%	8
Eastside Highway #3	Kootenai	1,084,178	8,166	0.75%	27,757	2.56%	35,923	3.31%	70
Elba-Almo Hwy (Cassia Cnty R/B)	Cassia	33,000	527	1.60%	700	2.12%	1,227	3.72%	68
Evergreen Highway	Lewis	107,335	1,162	1.08%	1,613	1.50%	2,775	2.59%	71
Ferdinand Highway	Idaho	33,654	1,550	4.61%	585	1.74%	2,135	6.34%	54
Filer Highway	Twin Falls	378,405	8,364	2.21%	28,195	7.45%	36,559	9.66%	40
Franklin County Road & Bridge	Franklin	358,812	9,355	2.61%	28,799	8.03%	38,155	10.63%	34
Fremont County Road & Bridge	Fremont	2,066,579	29,244	1.42%	42,137	2.04%	71,381	3.45%	69
Gem County Road & Bridge	Gem	94,697	4,009	4.23%	2,767	2.92%	6,777	7.16%	51
Gem Highway	Owyhee	55,300	2,713	4.91%	1,884	3.41%	4,598	8.31%	48
Glenns Ferry Highway	Elmore	437,408	16,880	3.86%	166,333	38.03%	183,213	41.89%	4
Golden Gate Highway #3	Canyon	862,557	87,549	10.15%	23,048	2.67%	110,597	12.82%	25

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**Table - 12**

Highway 12/12/12	County Highway District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Gooding Highway #1	Gooding	359,274	74,932	20.86%	23,264	6.48%	98,197	27.33%	11
Grangeville Highway	Idaho	57,960	6,353	10.96%	709	1.22%	7,062	12.18%	29
Greencreek Highway	Idaho	12,707	62	0.49%	224	1.76%	286	2.25%	74
Hagerman Highway #3	Gooding	135,113	1,112	0.82%	7,240	5.36%	8,352	6.18%	55
Highway #1	Payette	564,079	46,356	8.22%	25,309	4.49%	71,665	12.70%	26
Hillsdale Highway	Jerome	439,430	14,413	3.28%	57,257	13.03%	71,670	16.31%	20
Homedale Highway	Owyhee	68,215	3,783	5.55%	2,013	2.95%	5,796	8.50%	46
Jefferson County Road & Bridge	Jefferson	834,691	41,675	4.99%	33,938	4.07%	75,613	9.06%	42
Jerome Highway #7	Jerome	1,353,198	183,237	13.54%	43,804	3.24%	227,041	16.78%	18
Kamiah Highway	Lewis	50,000	2,111	4.22%	935	1.87%	3,046	6.09%	56
Keuterville Highway	Idaho	14,440	417	2.89%	254	1.76%	670	4.64%	63
Kidder-Harris Highway	Idaho	6,816	209	3.07%	102	1.50%	311	4.56%	65
Kimama Highway #6	Lincoln	46,795	81	0.17%	18,322	39.15%	18,403	39.33%	6
Lakes Highway #2 (Kootenai)	Idaho	3,629,301	135,884	3.74%	83,719	2.31%	219,602	6.05%	57
Lost River Highway	Custer	95,394	747	0.78%	1,607	1.69%	2,354	2.47%	72
Madison County Road & Bridge	Madison	2,235,728	118,274	5.29%	35,307	1.58%	153,582	6.87%	52
Minidoka County Highway	Minidoka	1,191,180	171,442	14.39%	47,639	4.00%	219,081	18.39%	14
Mountain Home Highway	Elmore	862,374	29,070	3.37%	108,687	12.60%	137,757	15.97%	21
Murtaugh Highway	Cassia, Twin Falls	180,977	2,296	1.27%	23,475	12.97%	25,771	14.24%	23
Nampa Highway #1	Canyon	6,050,861	625,845	10.34%	116,849	1.93%	742,695	12.27%	28
Nez Perce County Road & Bridge	Nez Perce	1,154,907	183,844	15.92%	22,245	1.93%	206,089	17.84%	16
North Highway	Lewis	39,298	91	0.23%	49	0.13%	140	0.36%	76
North Latah Highway	Latah	2,275,898	66,949	2.94%	37,845	1.66%	104,794	4.60%	64
Notus Parma Highway #2	Canyon	663,715	27,303	4.11%	56,480	8.51%	83,783	12.62%	27
Oakley Highway	Cassia	218,920	8,626	3.94%	10,633	4.86%	19,259	8.80%	43
Owyhee County Road & Bridge	Owyhee	366,898	11,626	3.17%	88,924	24.24%	100,551	27.41%	10
Payette County Road & Bridge	Payette	632,750	58,950	9.32%	102,309	16.17%	161,259	25.49%	12
Plummer Gateway Highway	Benewah	82,980	930	1.12%	7,181	8.65%	8,112	9.78%	37
Post Falls Highway #1	Kootenai	2,282,778	85,601	3.75%	106,516	4.67%	192,117	8.42%	47
Power County Highway #1	Power	2,179,506	525,585	24.11%	318,550	14.62%	844,135	38.73%	7
Prairie Highway	Lewis	184,566	5,990	3.25%	4,786	2.59%	10,776	5.84%	58
Raft River Highway	Cassia	204,837	8,109	3.96%	10,830	5.29%	18,940	9.25%	41

1 = Operating property was computed assuming that Electrics @55%.

**Table - 12**

Highway 12/12/12	County Highway District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Richfield Highway #3	Lincoln	68,262	32,409	47.48%	2,057	3.01%	34,466	50.49%	1
Sandpoint Highway	Bonner	1,428,104	105,514	7.39%	33,249	2.33%	138,762	9.72%	38
Shoshone Highway #2	Lincoln	205,354	9,294	4.53%	34,701	16.90%	43,995	21.42%	13
South Latah Highway	Latah, Nez Perce	308,120	9,966	3.23%	7,467	2.42%	17,432	5.66%	59
Teton County Road & Bridge	Teton	1,000,000	13,126	1.31%	6,690	0.67%	19,817	1.98%	75
Three Creek Road Highway	Owyhee	22,631	0	0.00%	9,092	40.18%	9,093	40.18%	5
Twin Falls Highway	Twin Falls	3,857,758	232,289	6.02%	103,548	2.68%	335,838	8.71%	45
Washington County Road & Bridge	Washington	556,780	13,066	2.35%	86,150	15.47%	99,217	17.82%	17
Weiser Valley Highway	Washington	53,500	101	0.19%	9,514	17.78%	9,615	17.97%	15
Wendell Highway #6	Gooding	262,567	8,965	3.41%	16,526	6.29%	25,490	9.71%	39
West Point Highway #4	Gooding	73,784	4,861	6.59%	4,022	5.45%	8,883	12.04%	30
Worley Highway #4	Kootenai	1,934,526	25,972	1.34%	19,137	0.99%	45,109	2.33%	73
<b>Total:</b>		<b>91,704,478</b>	<b>6,059,268</b>	<b>6.61%</b>	<b>3,466,010</b>	<b>3.78%</b>	<b>9,525,279</b>	<b>10.39%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 13**

Hospital 12/12/12	County Hospital District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Cascade Medical	Valley	647,403	13,733	2.12%	15,118	2.34%	28,851	4.46%	12
East Shoshone Hospital	Shoshone	177,042	31,748	17.93%	10,734	6.06%	42,483	24.00%	3
Elmore Medical Center	Elmore	1,356,326	47,244	3.48%	244,149	18.00%	291,393	21.48%	4
Garden Valley Hospital	Boise	117,164	1,101	0.94%	1,419	1.21%	2,520	2.15%	14
Gooding Hospital	Gooding	692,184	72,659	10.50%	55,325	7.99%	127,985	18.49%	5
Harms Memorial Hospital	Power	664,586	160,264	24.11%	97,134	14.62%	257,398	38.73%	1
Horseshoe Bend Hospital	Boise	41,183	3,887	9.44%	3,609	8.76%	7,496	18.20%	6
Lost River Hospital	Butte, Custer	341,004	12,658	3.71%	13,048	3.83%	25,706	7.54%	9
McCall Memorial	Valley	1,266,153	11,125	0.88%	8,225	0.65%	19,350	1.53%	16
North Custer Hospital	Custer	83,716	20,702	24.73%	1,148	1.37%	21,850	26.10%	2
North Fremont Hospital	Fremont	269,042	2,530	0.94%	3,164	1.18%	5,694	2.12%	15
Pend Oreille Hospital	Bonner	954,619	29,723	3.11%	41,570	4.35%	71,293	7.47%	10
Salmon River Clinic	Custer	127,158	2,568	2.02%	958	0.75%	3,526	2.77%	13
Syringa Hospital	Idaho	390,170	21,464	5.50%	5,762	1.48%	27,226	6.98%	11
Weiser Valley Hospital	Washington	492,423	13,274	2.70%	43,076	8.75%	56,350	11.44%	8
West Shoshone Hospital	Shoshone	638,853	50,209	7.86%	31,553	4.94%	81,762	12.80%	7
<b>Total:</b>		<b>8,259,026</b>	<b>494,890</b>	<b>5.99%</b>	<b>575,993</b>	<b>6.97%</b>	<b>1,070,883</b>	<b>12.97%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 14**

Junior College 12/12/12	County Jr. College is Located In	2012 Total Approved Property Tax	Personal Property Tax					
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax
College of Western Idaho	Ada, Canyon	5,949,783	376,293	6.32%	127,180	2.14%	503,474	8.46%
North Idaho Junior College	Kootenai	13,668,144	402,970	2.95%	390,367	2.86%	793,338	5.80%
Southern Idaho Jr. College	Jerome, Twin Falls	5,137,649	355,573	6.92%	198,606	3.87%	554,180	10.79%
<b>Total:</b>		<b>24,755,576</b>	<b>1,134,836</b>	<b>4.58%</b>	<b>716,154</b>	<b>2.89%</b>	<b>1,850,992</b>	<b>7.48%</b>

1 = Operating property was computed assuming that Electrics @55%.

**Table - 15**

Library  Revised: 1/2/13	County Library District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Aberdeen Library	Bingham	128,908	18,075	14.02%	7,480	5.80%	25,555	19.82%	12
Ada County Library	Ada	1,434,387	30,997	2.16%	92,038	6.42%	123,036	8.58%	31
American Falls Library	Power	409,900	106,766	26.05%	60,751	14.82%	167,517	40.87%	<b>2</b>
Bear Lake County Library	Bear Lake	240,088	2,498	1.04%	25,480	10.61%	27,979	11.65%	22
Benewah County Library	Benewah	140,666	12,202	8.67%	4,022	2.86%	16,223	11.53%	23
Blackfoot Rural Library	Bingham	164,871	25,062	15.20%	5,896	3.58%	30,958	18.78%	13
Boise Basin Library	Boise	262,614	6,747	2.57%	5,011	1.91%	11,758	4.48%	47
Boundary County Library	Boundary	286,060	11,030	3.86%	37,983	13.28%	49,012	17.13%	15
Bruneau Valley Library	Owyhee	11,238	325	2.90%	3,213	28.59%	3,539	31.49%	<b>3</b>
Camas County Library	Camas	81,620	1,851	2.27%	3,302	4.05%	5,153	6.31%	41
Cambridge Library	Washington	43,900	599	1.36%	11,208	25.53%	11,807	26.90%	<b>5</b>
Clark County Library	Clark	12,407	608	4.90%	2,661	21.45%	3,269	26.35%	6
Clarkia Library	Shoshone	14,041	283	2.01%	90	0.64%	373	2.66%	53
Clearwater Library	Clearwater	234,982	13,768	5.86%	4,766	2.03%	18,534	7.89%	34
Comm. Library Network Bond	Kootenai, Shoshone	275,063	6,354	2.31%	10,482	3.81%	16,836	6.12%	43
Community Library Network	Kootenai, Shoshone	3,254,209	108,729	3.34%	111,987	3.44%	220,715	6.78%	37
Council Valley Library	Adams	53,101	1,434	2.70%	6,372	12.00%	7,806	14.70%	17
East Bonner Library	Bonner	2,729,991	85,075	3.12%	118,987	4.36%	204,062	7.47%	35
Eastern Owyhee Library	Owyhee	33,154	1,144	3.45%	7,513	22.66%	8,657	26.11%	7
Elk River Library	Clearwater	42,325	664	1.57%	483	1.14%	1,147	2.71%	52
Franklin County Library	Franklin	224,771	5,850	2.60%	18,111	8.06%	23,961	10.66%	28
Fremont County Library	Fremont	445,229	6,264	1.41%	8,163	1.83%	14,426	3.24%	48
Garden Valley Library	Boise	197,259	2,051	1.04%	2,001	1.01%	4,052	2.05%	54
Grace Library	Caribou	59,228	477	0.81%	9,561	16.14%	10,038	16.95%	16
Hansen Library	Twin Falls	38,840	567	1.46%	4,131	10.63%	4,698	12.10%	21
Horseshoe Bend Library	Boise	52,505	2,431	4.63%	4,607	8.78%	7,039	13.41%	18
Kuna Library	Ada, Canyon	618,952	12,858	2.08%	27,395	4.43%	40,253	6.50%	39
Latah County Library	Latah	1,063,360	31,404	2.95%	18,345	1.73%	49,749	4.68%	46
Lemhi County Library	Lemhi	142,737	3,919	2.75%	3,991	2.80%	7,910	5.54%	45
Little Wood River Library	Blaine	24,838	319	1.29%	5,007	20.16%	5,326	21.44%	11
Lizard Butte Library	Canyon, Owyhee	116,751	4,702	4.03%	2,847	2.44%	7,549	6.47%	40
Lost River Library	Butte	86,290	5,056	5.86%	4,602	5.33%	9,658	11.19%	25

1 = Operating property was computed assuming that Electrics @55%.



**Table - 15**

Library  Revised: 1/2/13	County Library District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Mackay Library	Custer	34,542	471	1.36%	641	1.86%	1,112	3.22%	49
Madison County Library	Madison	1,026,982	54,136	5.27%	13,930	1.36%	68,066	6.63%	38
Meadow Valley Library	Adams	87,227	7,812	8.96%	3,808	4.37%	11,620	13.32%	19
Meridian Library	Ada	3,379,887	149,218	4.41%	38,372	1.14%	187,590	5.55%	44
Midvale Library	Washington	23,770	106	0.45%	7,184	30.22%	7,290	30.67%	<b>4</b>
North Bingham Free Library	Bingham	291,072	17,117	5.88%	14,067	4.83%	31,184	10.71%	27
Oakley Library	Cassia	17,071	672	3.93%	832	4.88%	1,504	8.81%	30
Ola Library	Gem	1,209	46	3.82%	87	7.16%	133	11.00%	26
Oneida County Library	Oneida	122,170	4,087	3.35%	16,925	13.85%	21,012	17.20%	14
Pierce Library	Clearwater	56,822	3,328	5.86%	897	1.58%	4,225	7.44%	36
Portneuf Library	Bannock	536,641	19,996	3.73%	23,599	4.40%	43,595	8.12%	32
Prairie Library	Elmore	754	2	0.32%	20	2.71%	23	3.05%	50
Prairie River Library	Nez Perce, Lewis, Idaho	410,580	94,379	22.99%	8,702	2.12%	103,081	25.11%	8
Priest Lake Library	Bonner	81,255	496	0.61%	127	0.16%	622	0.77%	56
Richfield Library	Lincoln	9,663	4,716	48.80%	219	2.26%	4,934	51.06%	<b>1</b>
Rockland Library	Power	23,951	840	3.51%	2,332	9.73%	3,172	13.24%	20
Snake River Library	Bingham	179,641	7,928	4.41%	12,636	7.03%	20,563	11.45%	24
South Bannock Library	Bannock	367,671	10,798	2.94%	78,797	21.43%	89,595	24.37%	9
Stanley Community Library	Custer	49,440	998	2.02%	373	0.75%	1,371	2.77%	51
Sugar Salem Library	Fremont, Madison	47,015	2,560	5.45%	1,229	2.61%	3,789	8.06%	33
Valley of the Tetons Library	Teton	210,866	2,642	1.25%	1,438	0.68%	4,081	1.94%	55
West Bonner Library	Bonner	269,436	8,212	3.05%	8,306	3.08%	16,518	6.13%	42
West Jefferson Library	Jefferson	142,779	4,525	3.17%	10,461	7.33%	14,985	10.50%	29
Wilder Free Library	Canyon	88,414	18,320	20.72%	2,316	2.62%	20,636	23.34%	10
<b>Total:</b>		<b>20,383,143</b>	<b>923,514</b>	<b>4.53%</b>	<b>875,781</b>	<b>4.30%</b>	<b>1,799,296</b>	<b>8.83%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 16**

Abatement 12/12/12	County Abatement District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Bannock County Abatement	Bannock	300,336	21,222	7.07%	16,063	5.35%	37,285	12.41%	5
Battleground Abatement	Custer	14,938	80	0.53%	645	4.32%	725	4.85%	14
Bear River Abatement	Bear Lake	78,488	1,793	2.28%	16,318	20.79%	18,111	23.07%	1
Bingham Abatement	Bingham	505,000	44,002	8.71%	26,476	5.24%	70,478	13.96%	4
Camas County Abatement	Camas	9,134	143	1.57%	245	2.68%	388	4.25%	15
Canyon County Mosquito	Canyon	1,009,797	96,094	9.52%	24,025	2.38%	120,118	11.90%	6
Edwards Mosquito Abatement	Valley	171,339	1,515	0.88%	885	0.52%	2,400	1.40%	18
Elmore County Abatement	Elmore	135,414	4,717	3.48%	24,376	18.00%	29,093	21.48%	2
Fish Haven Abatement	Bear Lake	95,000	304	0.32%	502	0.53%	806	0.85%	21
Fort Henry Abatement	Fremont	10,276	11	0.10%	94	0.91%	105	1.02%	19
Franklin Vermin Abatement	Franklin	180,895	4,708	2.60%	14,576	8.06%	19,284	10.66%	8
Gem County Abatement	Gem	418,102	21,167	5.06%	9,103	2.18%	30,269	7.24%	10
Jefferson Abatement	Bonneville, Jefferson	111,746	5,508	4.93%	1,419	1.27%	6,927	6.20%	13
Mackay Abatement	Custer	19,933	325	1.63%	106	0.53%	432	2.17%	16
Madison Abatement	Madison	452,203	23,922	5.29%	7,141	1.58%	31,064	6.87%	12
Midway Pest & Abatement	Jefferson	437,750	22,389	5.11%	19,623	4.48%	42,012	9.60%	20
Payette County Abatement	Payette	387,201	34,483	8.91%	45,673	11.80%	80,157	20.70%	3
Roberts Abatement	Jefferson	41,450	600	1.45%	4,314	10.41%	4,914	11.86%	7
SW Ada Mosquito Abatement	Ada	894,328	48,695	5.44%	14,743	1.65%	63,438	7.09%	11
Teton County Abatement	Teton	275,008	3,446	1.25%	1,876	0.68%	5,322	1.94%	17
Twin Falls County Abatement	Twin Falls	527,113	29,372	5.57%	18,697	3.55%	48,069	9.12%	9
<b>Total:</b>		<b>6,075,451</b>	<b>364,497</b>	<b>6.00%</b>	<b>246,899</b>	<b>4.06%</b>	<b>611,397</b>	<b>10.06%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 17**

Port 12/12/12	County Port District is Located In	2012 Total Approved Property Tax	Personal Property Tax					
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax
Lewiston Port	Nez Perce	450,000	71,398	15.87%	8,737	1.94%	80,135	17.81%
<b>Total:</b>		<b>450,000</b>	<b>71,398</b>	<b>15.87%</b>	<b>8,737</b>	<b>1.94%</b>	<b>80,135</b>	<b>17.81%</b>

1 = Operating property was computed assuming that Electrics @55%.

**Table - 18**

Recreation 12/12/12	County Recreation District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Almo Recreation	Cassia	2,515	13	0.50%	50	1.99%	63	2.50%	27
Blaine County Recreation	Blaine	1,133,061	8,373	0.74%	7,546	0.67%	15,920	1.41%	28
Castleford Recreation	Twin Falls	44,078	624	1.42%	2,540	5.76%	3,164	7.18%	16
Deary Recreation	Latah	38,846	420	1.08%	1,585	4.08%	2,005	5.16%	22
Dworshak Recreation	Clearwater	63,496	3,866	6.09%	1,112	1.75%	4,978	7.84%	15
Eastern Elmore Recreation	Elmore	110,941	3,705	3.34%	44,460	40.08%	48,165	43.41%	1
Elk River Recreation	Clearwater	24,252	380	1.57%	277	1.14%	657	2.71%	26
Filer Recreation	Twin Falls	106,608	2,356	2.21%	7,943	7.45%	10,300	9.66%	13
Genesee Recreation	Latah	61,000	1,985	3.25%	1,535	2.52%	3,520	5.77%	20
Gooding Recreation	Gooding	142,010	28,760	20.25%	10,900	7.68%	39,659	27.93%	4
Greater Middleton Area	Canyon	344,521	4,022	1.17%	10,778	3.13%	14,800	4.30%	23
Holbrook Recreation	Oneida	2,152	12	0.56%	594	27.59%	606	28.16%	3
Jerome County Recreation	Jerome	532,386	72,166	13.56%	17,380	3.26%	89,546	16.82%	6
J-K Recreation	Latah, Nez Perce	18,654	409	2.20%	358	1.92%	768	4.12%	24
Lincoln County Recreation	Lincoln	127,742	17,475	13.68%	24,792	19.41%	42,267	33.09%	2
Oakley Recreation	Cassia	24,429	963	3.94%	1,187	4.86%	2,149	8.80%	14
Payette Recreation	Payette	379,613	33,808	8.91%	44,778	11.80%	78,586	20.70%	5
Pierce Recreation	Clearwater	52,806	4,394	8.32%	919	1.74%	5,313	10.06%	12
Potlatch Recreation	Latah	80,000	4,003	5.00%	1,223	1.53%	5,226	6.53%	18
Samaria Recreation	Oneida	6,791	0	0.00%	1,040	15.31%	1,040	15.31%	8
Selkirk Recreation	Bonner	180,742	10,797	5.97%	828	0.46%	11,625	6.43%	19
Ten Davis Recreation	Canyon	10,667	388	3.63%	1,063	9.96%	1,450	13.59%	10
Troy Recreation	Latah	40,000	557	1.39%	879	2.20%	1,436	3.59%	25
Valley Recreation	Jerome	105,972	3,107	2.93%	14,059	13.27%	17,166	16.20%	7
Weippe-Fraser Recreation	Clearwater	9,500	385	4.05%	288	3.03%	672	7.07%	17
Wendell Recreation	Gooding	105,771	4,461	4.22%	6,419	6.07%	10,879	10.29%	11
Western Ada Recreation	Ada	648,000	27,485	4.24%	7,786	1.20%	35,271	5.44%	21
Western Elmore Recreation	Elmore	449,712	14,639	3.26%	48,879	10.87%	63,518	14.12%	9
<b>Total:</b>		<b>4,846,265</b>	<b>249,551</b>	<b>5.15%</b>	<b>261,196</b>	<b>5.39%</b>	<b>510,749</b>	<b>10.54%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 19**

Sewer 12/12/12	County Sewer District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Bottle Bay Sewer	Bonner	23,811	27	0.11%	105	0.44%	132	0.55%	11
Central Orchards S/W	Nez Perce	223,079	952	0.43%	2,902	1.30%	3,854	1.73%	7
Cleland Bay Sewer	Kootenai	4,659	0	0.00%	1	0.02%	1	0.02%	12
Elk Bend Sewer	Lemhi	21,848	38	0.18%	611	2.80%	650	2.98%	5
Ellisport Bay Sewer	Bonner	16,692	60	0.36%	526	3.15%	586	3.51%	4
Fish Haven Rec. Sewer	Bear Lake	21,440	70	0.32%	122	0.57%	192	0.90%	8
Hayden Lake Rec. S/W	Kootenai	53,034	162	0.31%	267	0.50%	428	0.81%	10
Kidd Island Sewer	Kootenai	35,474	264	0.74%	34	0.10%	298	0.84%	9
Kingston Cataldo Sewer	Kootenai, Shoshone	25,273	324	1.28%	2,309	9.13%	2,633	10.42%	3
Kootenai-Ponderay S/W	Bonner	3,322	330	9.95%	86	2.58%	416	12.52%	2
NW Boise Sewer	Ada	166,303	1,002	0.60%	2,444	1.47%	3,446	2.07%	6
Wayside Sewer	Minidoka	1,482	207	13.97%	9	0.58%	216	14.57%	1
<b>Total:</b>		<b>596,417</b>	<b>3,437</b>	<b>0.58%</b>	<b>9,415</b>	<b>1.58%</b>	<b>12,852</b>	<b>2.15%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 20**

Sewer and Water 12/12/12	County Swr&Wtr District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Avery S/W	Shoshone	3,324	42	1.26%	99	2.99%	141	4.24%	2
Eagle Sewer & Water	Ada	75,000	1,557	2.08%	714	0.95%	2,271	3.03%	4
Granite Reeder Sewer & Water	Bonner	22,521	120	0.53%	14	0.06%	133	0.59%	12
Judgetown S&W	Clearwater	3,267	9	0.29%	118	3.61%	127	3.89%	3
Meridian Heights S/W	Ada	105,000	98	0.09%	1,199	1.14%	1,297	1.24%	8
Moreland Sewer & Water	Bingham	11,187	21	0.19%	231	2.06%	252	2.25%	6
North Lakes S/W	Valley	164,287	2,383	1.45%	509	0.31%	2,892	1.76%	7
Payette Lakes S/W	Valley	137,162	184	0.13%	311	0.23%	495	0.36%	13
South Lake Recreational S/W	Valley	26,300	46	0.18%	159	0.60%	205	0.78%	11
Star Sewer & Water	Ada, Canyon	239,949	2,934	1.22%	3,729	1.55%	6,663	2.78%	5
Sun Valley Sewer & Water	Blaine	1,413,809	12,512	0.89%	2,462	0.17%	14,975	1.06%	9
West Bonner Sewer & Water	Bonner	17,444	1,401	8.03%	687	3.94%	2,088	11.97%	1
Williams Lake S/W	Lemhi	57,705	395	0.69%	122	0.21%	517	0.90%	10
<b>Total:</b>		<b>2,276,955</b>	<b>21,703</b>	<b>0.95%</b>	<b>10,355</b>	<b>0.45%</b>	<b>32,056</b>	<b>1.41%</b>	

1 = Operating property was computed assuming that Electrics @55%.

**Table - 21**

Water 12/12/12	County Water District is Located In	2012 Total Approved Property Tax	Personal Property Tax						
			2012 Locally Assessed Tax	% P-tax	2012 Operating Property Tax <sup>1</sup>	% P-tax	2012 Total Personal Property tax	% P-tax	Rank
Arrowhead Water	Lemhi	7,806	0	0.00%	25	0.32%	25	0.32%	5
Cataldo Water	Kootenai, Shoshone	10,500	65	0.62%	718	6.84%	783	7.46%	3
Kingston Water	Shoshone	5,977	140	2.35%	410	6.87%	551	9.22%	1
Kootenai Water #1	Kootenai	92,973	194	0.21%	3,297	3.55%	3,491	3.75%	4
Warm Lake Recreational Water	Valley	34,658	837	2.41%	2,118	6.11%	2,955	8.53%	2
<b>Total:</b>		<b>151,914</b>	<b>1,236</b>	<b>0.81%</b>	<b>6,569</b>	<b>4.32%</b>	<b>7,805</b>	<b>5.14%</b>	

1 = Operating property was computed assuming that Electrics @55%.

Table - 22

County 12/12/12	Urban Renewal Project	City UR located	2012 Total Increment Prop Tax	2012 Locally Ass'd Prop Tax	2012 Op Prop Prop Tax Electrics @55%	2012 Total Increment P.P Tax	Percent Persnl Prop Tax is of Total Ptax
Ada	Central District U/R (1) (1987)	Boise	2,696,460	523,856	40,255	564,112	20.92%
	Eagle Downtown East End U/R (6) (2007)	Eagle	209,774	35,392	12,815	48,207	22.98%
	Meridian U/R (2) (2002)	Meridian	869,402	235,956	4,821	240,777	27.69%
	Myrtle-River Street (3) (1995)	Boise	4,043,625	569,157	56,348	625,505	15.47%
	River Front (4) (1997)	Garden City	693,770	25,879	11,850	37,729	5.44%
	Westside Downtown U/R (5) (2001)	Boise	1,545,901	343,598	10,748	354,346	22.92%
Bannock	Downtown Chubbuck #5 (1992)	Chubbuck	1,975,700	0	10,598	10,598	0.54%
	North Yellowstone U/R (2004)	Pocatello	1,077,833	156,652	3,504	160,157	14.86%
	Naval Ordinance U/R (2007)	Pocatello	165,125	119,945	906	120,851	73.19%
	North Portneuf U/R (2008)	Pocatello	156,298	1,050	4,100	5,150	3.29%
Bingham	Blackfoot Urban Renewal (1998)	Bingham	241,827	56,821	1,057	57,878	23.93%
	Riverview U/R (2006)	Bingham	156,212	51,642	499	52,141	33.38%
	Shelley U/R (1999)	Shelley	150,337	18,818	4,726	23,544	15.66%
Blaine	Bellevue U/R (2008)	Bellevue	10,008	1,219	560	1,779	17.78%
	Ketchum U/R (2007)	Ketchum	660,011	22,130	1,436	23,565	3.57%
Bonner	Northern U/R (1) (2006)	Sandpoint	367,663	214,940	2,780	217,720	59.22%
	Dover Urban Renewal (2) (2006)	Dover	566,988	2,470	8,954	11,424	2.01%
	Downtown U/R (3) (2006)	Sandpoint	496,837	79,982	9,401	89,383	17.99%
	Priest River U/R (4) (2007)	Priest River	51,162	952	10,123	11,074	21.65%
	Oldtown RAA (5) (2009)	Oldtown	4,951	0	2,614	2,614	52.80%
Bonneville	Hitt Road (1995)	Part in Ammon and Idaho Falls	390,923	67,579	788	68,367	17.49%
	Pancheri Yellowstone U/R (2007)	Idaho Falls	107,437	23,935	18	23,953	22.29%
	Snake River U/R (2002)	Idaho Falls	1,996,882	273,505	19,456	292,962	14.67%
	River Commons U/R (2004)	Idaho Falls	423,596	41,420	862	42,282	9.98%
Boundary	Bonnors Ferry U/R (2011)	Bonnors Ferry	8,456	2,519	0	2,519	29.80%
Canyon	Caldwell Urban Renewal (1999)	Caldwell	8,304,173	455,802	281,270	737,072	8.88%
	City of Nampa U/R (2007)	Nampa	4,664,652	584,802	40,246	625,048	13.40%
	Middleton Downtown 2009 U/R	<b>Middleton</b>	102,655	2,444	674	3,118	3.04%
Cassia	Burley Urban Renewal (1999)	Burley (Cassia County)	1,348,320	1,000,156	3,141	1,003,297	74.41%
	2nd Burley 2007 Revenue Allocation	Burley (Cassia County)	187,640	34,634	0	34,634	18.46%
	3rd Burley 2009 Revenue Allocation	Burley (Cassia County)	252,929	101,764	12	101,776	40.24%



Table - 22

County 12/12/12	Urban Renewal Project	City UR located	2012 Total Increment Prop Tax	2012 Locally Ass'd Prop Tax	2012 Op Prop Prop Tax Electrics @55%	2012 Total Increment P.P Tax	Percent Persnl Prop Tax is of Total Ptax
Elmore	Mountain Home U/R (2007)	Mountain Home	602,851	316,269	353	316,622	52.52%
Fremont	Ashton Urban Renewal (1997)	Ashton	37,961	4,249	634	4,882	12.86%
Idaho	Riggins U/R (2007)	Riggins	13,849	10	50	60	0.43%
Jefferson	Fremont Avenue (Rigby) U/R (1995)	Rigby	277,003	75,878	5,689	81,567	29.45%
Jerome	Crossroads 2009 U/R (Rural Only)	Not in city limit	33,184	54	726	780	2.35%
	Southeast Industrial U/R (2006)	Jerome	1,127,341	569,905	607	570,513	50.61%
Kootenai	PF Center Point URD (1) (2002)	Post Falls	881,916	110,587	1,554	112,141	12.72%
	Lake District (Cd'A) URD (6) (1998)	Coeur d'Alene	4,777,821	294,427	39,620	334,047	6.99%
	PF East URD (3) (2002)	Post Falls	2,466,795	235,758	13,323	249,081	10.10%
	PF Expo U/R (2) (2002)	Post Falls	297,894	29,532	2,424	31,956	10.73%
	CDA River URD (7) (2003)	Coeur d'Alene	1,982,979	91,919	0	91,919	4.64%
	Spirit Lake U/R (10) (2006)	Spirit Lake	169,729	2,164	9,472	11,637	6.86%
	Hayden URD (8) (2006)	Hayden	529,071	70,560	15,952	86,511	16.35%
	West Seltice II U/R (9) (2006)	Post Falls	121,805	0	497	497	0.41%
	PF 4th Street (2004 City Center) U/R (5)	Post Falls	431,680	23,482	3,648	27,130	6.28%
	Harrison U/R (11) (2011)	Harrison	531	0	0	-	0.00%
Latah	Technology Park U/R (2004)	Moscow	380,185	83,376	2,432	85,808	22.57%
	Legacy Crossing 2009 Rev. Allocation	Moscow	93,675	12,657	1,522	14,179	15.14%
Lemhi	Salmon U/R (1999)	Salmon	115,640	9,370	93	9,463	8.18%
Madison	Downtown District Redevelopment (2003)	Rexburg	440,871	36,559	1,270	37,829	8.58%
	North Highway U/R (1991)	Rexburg	823,811	114,148	1,587	115,735	14.05%
	Univesity Blvd 12 West (2007)	Rexburg	254,384	33,805	2,681	36,487	14.34%
	Washington School U/R (1998)	Rexburg	179,198	35,073	299	35,372	19.74%
Minidoka	Burley Urban Renewal (1999)	Burley	60,649	3,751	0	3,751	6.18%
	N.W. Heyburn Industrial U/R (2011)	Heyburn	0	0	0	-	
Nez Perce	Nez Perce Terrace U/R (2000)	Lewiston	285,793	15,127	4,011	19,138	6.70%
	Downtown RAA (2005)	Lewiston	344,030	108,704	7,453	116,156	33.76%
	N. Lewiston RAA (2005)	Lewiston	434,662	157,282	11,671	168,953	38.87%

Table - 22

County 12/12/12	Urban Renewal Project	City UR located	2012 Total Increment Prop Tax	2012 Locally Ass'd Prop Tax	2012 Op Prop Prop Tax Electrics @55%	2012 Total Increment P.P Tax	Percent Persnl Prop Tax is of Total Ptax
Payette	Payette Urban Renewal (2007)	Payette	113,748	28,195	1,686	29,881	26.27%
Power	Pocatello Airport RAA (2010)	Pocatello (Joint with Bannock)	64,164	727	109	835	1.30%
Teton	Driggs Urban Renewal (2004)	Driggs	230,026	9,987	0	9,987	4.34%
Twin Falls	Urban Renwal #4 (1998)	Twin Falls	2,234,920	977,993	17,252	995,244	44.53%
	Buhl Urban Renewal (2000)	Buhl	138,951	0	778	778	0.56%
	Urban Renewal #4-3 (2011)	Twin Falls	10,808	0	0	-	0.00%
	East Buhl Industrial U/R (2011)	Buhl	101,578	0	0	-	0.00%
Valley	McCall U/R (1990)	McCall	593,716	8,150	704	8,854	1.49%
<b>Total:</b>			<b>54,580,760</b>	<b>8,508,717</b>	<b>692,658</b>	<b>9,201,374</b>	<b>16.86%</b>