

# MAXIMUM STATUTORY LEVY RATES

This sheet is intended as an aid to help find maximum statutory limits of funds for all taxing districts. Where there is no specific decimal amount, refer to code section to ensure correct application of law. (Revised: 5/6/26)

<u>TAXING AUTHORITY</u>	<u>IDAHO CODE</u>	<u>MAX RATE</u>
<u>COUNTY</u>		
Airport.....	21-404	.0004
For building and maintenance.		
Ambulance Service.....	31-3901	.0002 (No new funds after – 7/1/20)
Appraisal Program .....	63-314	.0004
Armory Construction .....	46-722	.0002
May jointly levy w/city. Total levy cannot exceed max levy.		
Bond Redemption .....	63-805, 31-1903	See Code
Building Construction .....	31-1008	.0006
Requires that a special election be held to create this fund and must pass with a 2/3 majority.		
Current Expense .....	63-805	.0026
Or a levy sufficient to raise \$250,000 whichever is greater.		
If there exists a Justice Fund, the maximum levy rate is 0.002 or a levy sufficient to raise \$250,000 whichever is greater.		
Justice .....	63-805	.002
Or a levy sufficient to raise \$250,000 whichever is greater.		
District Court.....	31-867	.0004

**TAXING AUTHORITY**

**IDAHO CODE**

**MAX RATE**

County Fair (Maintenance of Idle Property).....	22-206	.0001
Use this levy for ordinary operation of the County Fair. See code section for details. <b>The combined total of the Maintenance of Exhibits and County Fair Operation levies cannot exceed a levy limit of .0002 (22-206).</b>		
County Fair Maintenance of Exhibits .....	31-823	.0002
This levy is for collecting, preparing, and maintaining an exhibition of the products and industries of the county at any exposition to encourage immigration and increasing trade of products of the State of Idaho. <b>The combined total of the Maintenance of Exhibits levy and County Fair Operation levy cannot exceed a levy limit of .0002 (22-206).</b>		
County Fair Maintenance of Fair Grounds .....	31-822	.0001
To purchase a site, grounds or parks and to care and maintain same.		
Fair District (Two (2) or More Counties) .....	22-307	.00005
Revenue for fair purposes. Must be in at least 2 counties or more.		
Fish Hatchery .....	36-1702	.00005
Health Preventive .....	31-862	.0004
Historical Societies and Museums .....	31-864	.00012
Hospital Operation .....	31-3613	.0006
Medical bldg & equip (assisted living, nursing home) .	31-3503	.0006
Community College, Tuition .....	33-2110A	.0006
Museums .....	31-4706	.0003
Noxious Weeds .....	22-2406	.0006
Parks & Recreation .....	63-805	.0001
Pest Fund.....	25-2602	.0002
County Road and Bridge.....	40-801, 1,a	.002
Please list the levy rates for these funds under County Road and Bridge on the form L-1.		
Special Tax.....	40-801, 1,b	.00084
Joint County Bridges .....	40-807	.000024

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
Seeding Burned Areas.....	38-509	.0002
Solid Waste Disposal .....	31-4404	.0004
Cities that maintain their own system are not subject to County Tax.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment.....	6-928	No Limit
Veteran's Memorial Maintenance .....	65-103	.0001
Veteran's Memorial Construction.....	65-104	.00005
Not to exceed 1/3 of cost of construction.		
Warrant Redemption .....	63-806	.002
Herd District Fund of the County ( <b>Levies on Real Property only</b> )		
Maintenance & Operation.....	25-2401	.0002
Capital Improvements .....	25-2402(6)	.0006

**TAXING AUTHORITY****IDAHO CODE****MAX RATE****CITIES**

Airport.....	21-404	.0004
For building and/or maintenance of an airport.		
Airport (City only) .....	50-321	.0006
Armory Construction .....	46-722	.0002
May jointly levy w/county. Total levy cannot exceed max levy.		
Bonds (other).....	50-1026	No Limit
Capital Improvement Fund .....	50-236	.0004
Shall never exceed in aggregate .4% of market value for assessment purposes of the city.		
Cemetery Acquisition .....	50-320	.0004
Firemen's Retirement .....	59-1385*	No Limit
*=Code section refers to transfer of city system to PERSI. Total combined levy not to exceed M&O max levy rate.		
General Fund.....	50-235	.009
Judgments and Casualties .....	50-1006	No Limit
Library.....	33-2603	.001
Improvement of Streets .....	50-312	No Limit
Local Improvement Guarantee .....	50-1762	.0002
Local Improvement Guarantee Warrant (See code).....	50-1766	.0002
Reserve Fund.....	50-1771	No Limit
Police Retirement .....	50-1512	.0008
Levy may be increased to provide for actuarial soundness of the fund.		
Recreation .....	50-303	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Warrant Redemption .....	50-1004	See Code
Maximum levy determined by percentage amount is of total value.		

**SCHOOL DISTRICTS**

Maintenance and Operation .....	33-802(6)	N/A
Maximum property tax determined by multiplying the higher of the actual or adjusted calendar year end taxable market value by multiplier Boise #1.		
Budget Stabilization Fund.....	33-802(2)	N/A
Maximum amount provided by Dept of Education.		
Emergency Fund .....	33-805/63-805	.0006
Amount determined annually before 2 <sup>nd</sup> Monday of Sept.		
Supplemental (override).....	33-802(3)	No Limit
Indefinite Term Supplemental.....	33-802(5)	Schl 340 Rate 0.000884.
Transfer from existing Plant Facilities.....	33-804A	No Limit
Judgment Obligation .....	33-802(1)	No Limit
Bond .....	33-802(1)	No Limit
(See code for specifics) (if failed must wait 2 months 63-1309)		
Tuition.....	33-1408	No Limit
Only for elementary districts (Schools #92, 383, and 394)		
Cooperative Service Agency (COSA) .....	33-317(2)	.001
(Simple majority voter approval not to exceed 10 years)		
Constructing/Maintaining Facilities of COSA.....	33-317(3)	.004
(2/3 voter approval not to exceed 10 years)		
Migrant Workers .....	33-803	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**Plant Facilities Section**

Plant Facility .....	33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 10 years.		
Plant Facility for Safe School Facilities.....	33-804A	N/A
Same as plant facility in 33-804 but term is for 20 years. Certain criteria must be met for this extended term		
COSA School Plant Facilities Levy.....	33-317A	No Limit
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 3 years.		

**OTHER TAXING DISTRICTS**

**AMBULANCE (May exempt all or a portion of unimproved real and may exempt all, or a portion, of taxable personal property from taxation. 31-3908A)**

General .....	31-3908 (pre-7/1/2020)	.0004
	31-3915 (post-7/1/2020)	

Ambulance district created as of 1/1/76, at time of creation, market value for assessment purposes less than \$300 million and service provided by district is an advanced life support paramedic unit may, if approved by a minimum of 2/3 qualified electors, increase its General Fund maximum

levy. ....	31-3908	.0006
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Tort

Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**AUDITORIUM**

Property Taxes .....	67-4913	.0004
Total levy authorized by I.C. §67-4913, 4914, 4915, 4916, and 4917 cannot exceed the 0.0004 maximum.		

Tort

Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**CEMETERY**

Maintenance and Operation .....	27-121	.0004
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Acquisition of Burial Grounds .....	27-121	.0006
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Proceeds may be accumulated for future acquisitions or repay indebtedness approved by 2/3 voter approval.

Tort

Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
<b>COMMUNITY COLLEGE</b>		
Maintenance & Operation .....	33-2111	.00125
Gymnasium and Grounds.....	33-2112	.0001
Bond .....	33-2113	No Limit
Not to exceed 1% of market value for assessment purposes.		
Plant Facility .....	33-2113, 33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		
Supplemental.....	33-2111	No Limit
Election must be done as outlined in 33-401-406 as if a school district		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Upper Division.....	33-2107A	.0002
Tuition (out of district).....	33-2110A(3)	.0006
<b>COMMUNITY INFRASTRUCTURE DISTRICT (levy on real property only)</b>		
Cost of Administration.....	50-3113	.0001
Levy on real property only to be used only to reimburse or defray administrative expenses of the district.		
Bond .....	50-3108	No Limit

**TAXING AUTHORITY****IDAHO CODE****MAX RATE**

**FIRE DISTRICT (Does not levy on Operating Property unless agreement on file)  
(May exempt all or a portion of unimproved real and may  
exempt all or a portion of taxable personal property  
from taxation. 31-1425(2))**

Maintenance and Operation .....	31-1423(1)	.0024
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	31-1427(2)	No Limit
Cannot exceed aggregate at any time 2% of market value for assessment purposes of the real and personal property in the district. Requires 2/3 approval.		
Firemen's Retirement .....	59-1385*	No Limit
* = Code section refers to transfer of city system to PERSI. Total combined levy not to exceed M&O max levy rate.		

**FLOOD CONTROL (Levy on Real Property only)**

General .....	42-3115	.0006
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**HIGHWAY**

Construction + Maintenance of Highways/Bridges .002	40-801(1)(a)	
50% of the .002 levy is appropriated to cities.		
Special Tax.....	40-801(1)(b)	.00084
None from this levy is appropriated to the cities.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Joint Local Highway Jurisdiction Bridges .....	40-807	.000024
Claims Against Dissolved/Consolidated Systems and Districts .....	40-825	No Limit
Used to pay previously existing liabilities left by a dissolved or consolidated system or district. Only the taxpayers within the previous system or district pay.		
Election to Increase Levy .....	40-819	20%
Election 3 <sup>rd</sup> Tuesday in May, Tuesday following first Monday in November. Simple majority to pass.		

TAXING AUTHORITY	IDAHO CODE	MAX RATE
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**HOSPITAL**

General .....	39-1333	.0004
If a public hearing has been held maximum levy is .0006.		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Special Organizational .....	39-1333	.001
May incur indebtedness of up to .003 of market value of real and personal property in district.		
Bond .....	39-1335	See Code
Limitation on coupon bonds is .002 of market value of the real and personal property within the district.		
Reserve Sinking fund .....	39-1334(a)	.0002
General Fund Override.....	39-1334(b)	See Code
Requires election and 2/3 voter approval.		

**LEVEE (Levy only on Real Property) .....**

Maintenance & Operation and/or Constr. ....	42-4416	.0008
Override of M&O Levy .....	42-4416	No Limit
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**LIBRARY**

Maintenance and Operation .....	33-2724	.0006
(Carry over authority 33-2724)		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Organizational Indebtedness .....	33-2724	.0002
1 <sup>st</sup> year after organization, for a period not to exceed 3 years, the maximum dollar amount is determined by multiplying the net taxable market value by 0.0006.		
Bond .....	33-2728	No Limit
Bond not to exceed 0.01 of market value less any aggregate outstanding indebtedness.		
Plant Facility .....	33-2729	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
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**ABATEMENT DISTRICTS (MOSQUITO)**

General .....	39-2805	.001
Teton Abatement max levy per ballot.....		.0002
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**INTERIM ABATEMENT DISTRICTS**

General .....	39-2812	.001
(Authority to levy pursuant to I.C.§39-2805)		
Not to exceed a 2 year period. For purposes of I.C §63-802 treated as a new district.		

**PEST CONTROL**

General .....	25-2604	.0002
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit

**PORT**

General .....	70-1702	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	70-1716, 1721	See Code

**RECREATION**

Maintenance and Operation ..... 31-4318 .0006  
 Recreation districts formed after 7/1/2001 may set a maximum levy rate that is less than the .0006, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.

**Troy Recreation District:**

Maintenance & Operation .....	Set by Ballot	.000498
Organizational Indebtedness .....	31-4314	.001
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond .....	31-4323	No Limit
Reserve Fund.....	31-4327, 31-4328	See Code
Sinking Fund .....	31-4326A	No Limit

**PLANNED UNIT DEVELOPMENT RECREATION**

Maintenance and Operation .....31-4318 .01  
 Recreation districts formed after 7/1/2001 may set a maximum levy rate, that is less than the .01, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.

Organizational Indebtedness .....31-4314 .005

Tort

Insurance Premiums .....6-927 No Limit  
 Claims or Judgment .....6-928 No Limit

Bond.....31-4323 See Code

Reserve Fund.....31-4328 .01

**URBAN RENEWAL**.....Title 50 Chapter 20 See Code  
 No authority to levy property taxes

**WATERSHED IMPROVEMENT (Levy on Real Property Only)  
 (Election required for any levy)**

Maintenance and Operation .....42-3708 .0006

Tort

Insurance Premiums .....6-927 No Limit  
 Claims or Judgment .....6-928 No Limit

Bonds .....42-3708(7) See Code

Construction of Structural works of Improvements 42-3708 .002

**WATER AND SEWER (includes water or sewer districts)**

General .....42-3214 No Limit

Tort

Insurance Premiums .....6-927 No Limit  
 Claims or Judgment .....6-928 No Limit

Defaults and Deficiencies .....42-3215 No Limit

Sinking Fund .....42-3217 No Limit

Bond.....42-3221, 3222 No Limit

<b>TAXING AUTHORITY</b>	<b>IDAHO CODE</b>	<b>MAX RATE</b>
<b>REGIONAL AIRPORT</b>		
General .....	21-807(10)	0.0005
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
Bond.....	21-809	No Limit