

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 insure correct application of law. (Revised: 5/11/22)

<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. The combined total of the Maintenance of Exhibits and County Fair Operation levies cannot exceed a levy limit of .0002 (22-206).		
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. The combined total of the Maintenance of Exhibits levy and County Fair Operation levy cannot exceed a levy limit of .0002 (22-206).		
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

TAXING AUTHORITY	IDAHO CODE	MAX RATE
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 (Levies on Real Property only)		
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 nd 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
State Authorized Plant Facilities Levy.....	33-909	Set by Dept of Ed.
Not associated with other Plant Facilities levies.		
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

TAXING AUTHORITY	IDAHO CODE	MAX RATE
COMMUNITY COLLEGE		
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
COMMUNITY INFRASTRUCTURE DISTRICT (levy on real property only)		
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 rd 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 st 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.		

TAXING AUTHORITY	IDAHO CODE	MAX RATE
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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 Operation31-4318 .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 Indebtedness31-4314 .005

Tort

Insurance Premiums6-927 No Limit
 Claims or Judgment6-928 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 Operation42-3708 .0006

Tort

Insurance Premiums6-927 No Limit
 Claims or Judgment6-928 No Limit

Bonds42-3708(7) See Code

Construction of Structural works of Improvements 42-3708 .002

WATER AND SEWER (includes water or sewer districts)

General42-3214 No Limit

Tort

Insurance Premiums6-927 No Limit
 Claims or Judgment6-928 No Limit

Defaults and Deficiencies42-3215 No Limit

Sinking Fund42-3217 No Limit

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

TAXING AUTHORITY	IDAHO CODE	MAX RATE
REGIONAL AIRPORT		
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