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# *Taxing District Statutes*

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2024 Edition

## *A Guide to Taxing District Formations, Alterations, and Dissolutions*

*This guide is meant as a reference aid only. Taxing districts are responsible for following their statutory requirements whether they are referenced in this document or not.*



EPB00642\_12-20-2023



# 2024 Taxing District Change Statutes

## District Types

\*District Cannot Levy Taxes

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# 2020 Taxing District Statute Requirements

Idaho taxing district statutory requirements based on the action taking place:

**Statute** – Hyperlink to Idaho State Code that pertains to that district.

**Petition** – Whether or not a petition is required.

**Hearing** – Whether or not a hearing is required.

**Election** – Whether or not an election is required.

**Authority** – The authority who must create/approve ordinance, order, resolution, etc.

**Notice** – Whether or not a notice is required.

**ISTC** – Whether or not the Idaho State Tax Commission should be sent documentation per *I.C. 63-215*.

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## Airport\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Development of Regional Airports	21-801						
Establishment	21-805	Required		Required	IDOT*	Required	
Annexation to Authority	21-805A	Required		Required	IDOT*	Required	
Withdrawal from Authority	21-805B	Required		Required	IDOT*	Required	

**Airport\*** - District Cannot Levy Taxes / IDOT\* - Idaho Department of Transportation

## Ambulance

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definition	31-3901						
Termination	31-3907				CC*		Required
Ambulance Dist. Authorized	31-3908	Required	Required		CC*	Required	Required

CC\* - County Commissioners

## Auditorium

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definition	67-4902						
Petition and Amendments	67-4904	Required					
Hearing on Petition	67-4906					Required	
Organization and Creation	67-4907		Required	Required	DC*		Required
Inclusion, Hearing, Order	67-4918	Required	Required		DC*	Required	Required
Exclusion, Hearing, Order	67-4919	Required	Required	Required	DC*	Required	Required
Inclusion/Exclusion Election	67-4929	Required		Required	CC*	Required	Required
Dissolution	67-4930	Required		Required	CC*	Required	Required

## Cemetery

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Creation and Organization	27-102						
Joint Cemetery	27-103	Required		Required	CC*		
Petition	27-104	Required					
Notice of Hearing	27-105		Required		CC*	Required	
Notice of Election	27-106					Required	
Election	27-107			Required	CC*		
Canvass of Votes	27-108				CC*		Required
Appointment of Commissioners	27-109	Required	Required	Required	CC*	Required	Required
Annex within the County	27-112	Required	Required	Required	CC*	Required	Required
Annexation in Adjoining County	27-113						Required
Effect of Annexation	50-224						

CC\* – County Commissioners

## City

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Incorporation	50-101	Required				Required	
Newly Created	50-102		Required		CC*		Required
Annexations	50-222	Required			CC**/DC*		Required
Effect of Annexation	50-224						Required
Disincorporation	50-2201	Required					
Election Question	50-2202			Required			
Order of disincorporation	50-2205				CC*		Required

CC\* – County Commissioners / CC\*\* – City Council / DC\* – District Court

## Community College

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Districts, Approvals, Boundaries	33-2101						
Formation & Creation	33-2104	Required		Required	CC*	Required	Required
Addition of Territory	33-2105	Required		Required	CC*/SBE*	Required	Required

CC\* – County Commissioners / SBE\* – State Board of Education

## Community Infrastructure

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	50-3102						
Creation	50-3103	Required	Required		GB*	Required	Required
Change Boundary Deletion	50-3106	Required	Required	Required	DB*	Required	Required
Change Boundary Addition	50-3106	Required	Required		DB*	Required	Required
Dissolution	50-3116						
Exclusions and Exemptions	50-3117					Required	Required

GB\* - Governing Body / DB\* - District Board

## County

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Boundary Description	31-1						
Removal of County Seat/Boundary Changes	31-2	Required	Required	Required	LEGIS*	Required	Required

LEGIS\* - Legislature

## Drainage

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Corporate Powers	42-2901						
Petition for Organization	42-2905	Required				Required	
Notice of Hearing	42-2907					Required	
Hearing	42-2908		Required				
Decree	42-2909				DC*		Required
Alteration of Boundaries	42-2918				DC*		Required
Dissolution of District	42-2980	Required			DC*		Required

DC\* - District Court

## Fair\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Formation of Districts	22-301						
Order Creating Districts	22-303	Required			CC*	Required	

Fair\* - District Cannot Levy Taxes / CC\* - County Commissioners

## Fire

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Petition	31-1401	Required				Required	
Hearing	31-1403		Required			Required	
Election	31-1404			Required		Required	
Creation	31-1405				CC*		<i>Required</i>
Annex in Same County	31-1411	Required	Required	Required	CC*	Required	<i>Required</i>
Annex in Adjoining County	31-1412	Required	Required	Required	CC*	Required	<i>Required</i>
Consolidation of Districts	31-1413	Required	Required	Required	FDB*	Required	<i>Required</i>
Budget and Hearing	31-1422		Required		FDB*	Required	
Dissolution	31-1429						
	31-1434	Required	Required	Required	CC*	Required	<i>Required</i>

CC\* – County Commissioners / FDB\* – Fire District Board

## Flood Control

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3103						
Petition to Establish District	42-3105	Required					
Division of District	42-3106						
Publication of Notice	42-3107					Required	
Hearing and Order	42-3108		Required		DC*		<i>Required</i>
Enlargement of District	42-3120	Required			DC*		<i>Required</i>
Consolidation of District	42-3121 to 3125	Required	Required	Required	DC*	Required	<i>Required</i>
Dissolution of District	42-3126	Required		Required	DC*		<i>Required</i>
Exclusion of a Division	42-3127	Required	Required		DC*	Required	<i>Required</i>

DC\* – District Court

## Herd

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Creation	25-2401						
Petition	25-2402	Required					<i>Required</i>
Notice of Hearing	25-2403					Required	<i>Required</i>
Order Creating District	25-2404		Required		CC*		<i>Required</i>

CC – County Commissioners

# Highway

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	40-601						
Election County-Wide District	40-1401		Required	Required			
Notice of Election	40-1404A					Required*	
Organization	40-1405				CC*		Required
Dissolution of Districts	40-1407				CC*		Required
Consolidation of Districts	40-1502	Required					
Notice of Hearing	40-1503					Required*	
Hearing	40-1505		Required				
Notice of Election	40-1507					Required*	
Order for Consolidation	40-1511				CC*		Required
Detachments or Annexations	40-16						
Petition for Detachment	40-1602	Required					
Notice of Hearing	40-1604					Required*	
Hearing	40-1605		Required				
Notice of Election	40-1606		Required				
Election	40-1607			Required			
Order of Detachment	40-1608				CC*		Required
Deannexed form Another County	40-1614				HC*		Required
Petition for Annexation	40-1615	Required					
Notice of Hearing	40-1617					Required*	
Hearing	40-1619		Required				
Order of Annexation	40-1620				CC*		Required
Annexation of Contiguous Territory	40-1624			Required			Required
County Highway Reorganization	40-17						
Adjustment of District Boundaries	40-1706	Required	Required	Required	CC*/DC*	Required*	Required
Dissolution of Districts	40-18						
Petition for Dissolution	40-1802	Required					
Notice for Hearing	40-1804					Required*	
Hearing	40-1805		Required				
Election and Order of Dissolution	40-1809			Required	CC*		Required

CC\* – County Commissioners / HC\* – Highway Commissioners / DC\* – District Court / Required\* – See I.C. 40-206

## Hospital

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	39-1319						
Petition	39-1320	Required					
Joint Districts	39-1321	Required					
Notice of Hearing	39-1322		Required			Required	
Notice of Election	39-1323					Required	
Election	39-1324			Required			
Order Establishing District	39-1325				CC*		Required
Petition for Dissolution	39-1325A	Required	Required	Required	CC*	Required	Required
Non-Functioning District	39-1325B				CC*		Required
Effect of Dissolution	39-1325C				CC*		Required

CC\* – County Commissioners

## Irrigation\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Organization	43-101						
Petition for Organization	43-102	Required					
Notice of Hearing	43-106		Required			Required	
Notice of Election	43-110			Required		Required	
Order	43-114				CC*		

Irrigation\* - District Cannot Levy Taxes / CC\* – County Commissioners

## Levee

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-4403						
Petition for Organization	42-4405	Required					
Notice of Hearing	42-4408					Required	
Objection to Inclusion	42-4409		Required			Required	
Election	42-4411			Required			
Order	42-4412				DC*		Required

DC\* – District Court



## Library

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	33-2702						
Establishment & Limitations	33-2703						
Petition & Notice of Hearing	33-2704	Required	Required			Required	
Election and Order	33-2705			Required	CC*	Required	Required
Establishment of District in More than One County	33-2706	Required	Required	Required	CC**	Required	Required
Addition of Territory	33-2707	Required		Required	CC**/BOT*	Required	Required
Alternate Method	33-2708	Required			CC**/BOT*	Required	Required
City Library Joining A Library District	33-2709	Required		Required	CC**/BOT*	Required	Required
Consolidation	33-2711	Required	Required		CC**/BOT*	Required	Required
Dissolution	33-2713			Required	CC**	Required	Required

CC\* – County Commissioners / CC\*\* – County Commissioners of Home County / BOT\* – Board of Trustees for District

## Mosquito Abatement

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	39-2801						
Formation of District	39-2802	Required	Required	Required	CC*	Required	Required
Annexation	39-2806	Required		Required	CC*	Required	Required
Consolidation	39-2807			Required	BOT*		Required
Withdrawal	39-2810	Required	Required		CC*	Required	Required
Emergency Interim Districts	39-2812				CC*		Required

CC\* – County Commissioners / BOT\* – Board of Trustees for District

## Museum\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Creation of Museum Board	31-4701	Required	Required	Required	CC	Required	

**Museum\* - District Cannot Levy Taxes** / CC\* – County Commissioners

## Pest Extermination

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Powers	25-2601						
Control Districts	25-2604	Required	Required	Required	CC*	Required	Required

CC\* – County Commissioners

## Port

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Authorized	70-1101						
Formation Petition	70-1102	Required					
Petition and Election	70-1103	Required				Required	
Notice of Election	70-1106			Required		Required	
District Formation Order	70-1108				CC*		Required
Annexation Petition	70-1109	Required					
Annexation Election	70-1111			Required			
Annexation Order	70-1113				CC*		Required
Disincorporation	70-1114	Required		Required	CC*		Required

CC\* – County Commissioners

## Recreation

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	31-4303						
Creation of District	31-4304	Required		Required	CC*	Required	Required
Annexation	31-4319	Required		Required	CC*	Required	Required
Dissolution	31-4320	Required		Required	CC*	Required	Required
Dissolution of Inactive District	31-4320A				CC*		Required

CC\* – County Commissioners

## School

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Bodies Corporate	33-301						
Classification of Districts	33-302						
Altering Boundaries	33-307				SBE*		Required
Excision & Annexation	33-308	Required		Required	CC*	Required	Required
Lapsed Districts Annexation	33-309		Required		SBE*	Required	Required
Consolidation of Districts	33-310		Required		SBE*	Required	Required
Consolidation of Contiguous Districts	33-310A	Required	Required		SBE*	Required	Required
Plan of Consolidation	33-311			Required	SBE*	Required	
Division of Districts	33-312		Required	Required	SBE*	Required	
Subdistricts	33-351	Required		Required	SBE*	Required	
Establishment	33-352	Required		Required	BOT*	Required	
School Elections	33-4						
Notice Requirements	33-402		Required	Required		Required	

CC\* – County Commissioners / SBE\* – State Board of Education / BOT\* – Board of Trustees of District

## Sewer and Water

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3202						
Recreation Water and/or Sewer	42-3202A						
Creation and Petition	42-3202B 42-3204	Required					
Notice of Hearing	42-3206			Required			Required
Election for Organization	42-3207			Required	DC*	Required	Required
Inclusion of Property	42-3218	Required	Required	Required	DC*	Required	Required
Exclusion of lands	42-3219 42-3219A 42-3219B	Required	Required		DC*	Required	Required
Mergers Authorized	42-3233			Required			
Court Order Declaring Merger	42-3237				DC*		Required

DC\* – District Court

## Solid Waste\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	31-4902						
Establishment of District	31-4903				CC*		
No Power to Tax	31-4909						
Inclusion of Add	31-4919				CC*		
Withdrawal of Participating County	31-4920				CC*		
Dissolution	31-4921				CC*		

Solid Waste\* - District Cannot Levy Taxes / CC\* - County Commissioners

## Urban Renewal\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Urban Renewal Law	50-20						Required*

Required\* - This district has no power to levy taxes, however ISTC has agreed to map all new and altered boundaries of revenue allocation areas.

## Watershed

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3703						
Creation	42-3705	Required		Required	SCC*	Required	Required
Discountenance	42-3717	Required		Required	SCC*/SOS*	Required	Required

SCC\* - Soil Conservation Commission / SOS\* - Secretary of State

## Weather Modification

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Establishment Petition Election	22-4301			Required	CC*	Required	Required

CC\* - County Commissioners

## Weed Control\*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Noxious Weeds	22-24						

Weed Control\* - District Cannot Levee Taxes