

The normal calculation for M&O is as follows:

1. Net Taxable Value x Highway M&O Levy = M&O Portion of Highway District Tax
2. M&O Portion of Highway District Tax / 2 = Amount given to both districts (Highway & City)

Example #1 (see example pictures on pages 2 & 3 of this document):

Parcel RPB00000170059A has a Net Taxable Value of 286,813. The M&O Levy on the Highway district is .000127092.

1. $286,813 \times .000127092 = 36.45$
2. $36.45 / 2 = 18.22$ (rounded down from 18.225)

Therefore the amount of M&O tax going back to the city is 18.22

If the parcel is in an Urban Renewal area, the calculation for M&O is as follows:

1. **Base** Market Value x Highway M&O Levy = M&O Portion of Highway District Tax
2. M&O Portion of Highway District Tax / 2 = Amount given to both districts (Highway & City)

Example #2 (see example pictures on pages 4 & 5 of this document):

Parcel RPB3300001008CA has a Net Taxable Value of 392,533 and is in an Urban Renewal Area. The Base value for this parcel is 55,269. The M&O Levy on the Highway district is .000127092.

1. $55,269 \times .000127092 = 7.02$ (rounded from 7.024)
2. $7.02 / 2 = 3.51$

Therefore the amount of M&O tax going back to the city is 3.51

Note The actual program calculation for M&O on parcels in an urban renewal area is more complex. The program uses the Increment Percent rather than the base value. So when you run TXB022 on a payment for an UR parcel the results can be off by a few cents because of rounding.

Example #1

Session D - [24 x 80]

File Edit View Communication Actions Window Help

UPDATE

District Name HIGHWAY

District Levy 001046335

Applies to Utilities? Y

Pay Urban Renewal? Y

District Number: 400

Urban Renewal District? N

Enter the Maintenance and Operation Levy
for this Highway District

000127092

F12=Cancel F13=Accept w/Error

F12=Cancel F23=Delete

F3=Exit

d 16/047

1902 - Session successfully started \\boiprint\p3 on Ne02:

Tax Inquiry showing parcel paid in full and Net Market Value

Session D - [24 x 80]

File Edit View Communication Actions Window Help

10/16/09 TAX MASTER INQUIRY - MINIDOKA COUNTY

PMPKEY: RP B00000170059 A YEAR 2008 BILL# 1694

TXPKY: RPB00000170059A BILLED TO: JENSEN, BYRON

NAME JENSEN, BYRON CODE AREA 3-0000 ACCT TYP

DBA BJ'S SPORT BAR BANK FLB OWNER PUP

ADDRESS 1016 2ND ST

RUPERT ID 83350

LEGAL TAX 2732 IN LOT 5

NE4NE4 17-10-23

MARKET VALUE 286,813

HARDSHIP

HOMEOWNER

NET MARKET 286,813

TAX AMOUNT 3,963.04

LESS: CIRCUIT

PLUS: SPECIALS 110.00

NET TAX BILLED 4,073.04

TAX PAYMENTS 4,073.04

TAX CANCELLED

SPEC CANCELLED

REMAINING TAX DUE

83318 TA AMOUNT (PMPKEY)

NEXT PARCEL# RP OR NEXT BILL# RP 2008

F3=EXIT **F14=OTHER TAXES** F2=PRT SCREEN F5=PAYMNTS F6=TRANSACTIONS F24=MORE

F4=TAX COMMENTS

d 22/018

1902 - Session successfully started \\boiprint\p3 on Ne02:

Session D - [24 x 80]

File Edit View Communication Actions Window Help

10/16/09 Tax Transaction Details 16:45:03

Parcel Key RP B00000170059 A Tax Year 2008
 Bill Number 1694 Code Area 3-0000

Date	Batch#	Tran#	Payor	Tax	Late Chg	Interest	Cost User	Total PUP
H 12202008	800106	46		2036.52				2,036.52
H 06202009	800318	3		2036.52				2,036.52

F1=Help F3=Exit F6=Display/Hide Remarks, payor F8=TAX COMMENTS F15=PRINT

Bottom

MA d 01/001

\\bojprint\p3 on Ne02:

M&O report generated by TXB022.

Session D - [27 x 132]

File Edit View Communication Actions Window Help

Display Spooled File

File : REPORT1 Page/Line 1/2
 Control : Columns 1 - 130
 Find :

*.....1.....2.....3.....4.....5.....6.....7.....8.....9.....0.....1.....2.....3

COMPUTER ASSISTED TAX SYSTEM

DATE 10/16/09 TIME 16:38:46 PAID APPORTIONMENT PAGE 1
 TXB022
 2008

FROM DISTRICT	TAX	LATE CHG.	INTEREST	TOTAL LC & I	TOTAL
HIGHWAY	18.22				18.22
TOTAL FROM	18.22				18.22
TO DISTRICT	TAX	LATE CHG.	INTEREST	TOTAL LC & I	TOTAL
BURLEY	18.22				18.22
TOTAL TO	18.22				18.22

TAX YEAR: 2008
 STARTING DATE: 12202008
 ENDING DATE: 06202009
 BATCH NUMBER: ALL
 CODE AREAS: ALL
 PAID UNDER PROTEST: INCLUDE
 FH, SH, OR BOTH: B
 LIMITS: FROM TO
 RPB00000170059A RPB00000170059T

F3=Exit F12=Cancel F19=Left F20=Right F24=More keys

Bottom

MA d 03/022

\\bojprint\p3 on Ne02:

Example #2

Session D - [24 x 80]
 File Edit View Communication Actions Window Help

10/16/09 PM0100 - PARCEL MASTER INQUIRY 16:52:58

PARCEL: RP B3300001008C A F9=MS F11=UR

JAMES, DENNIS
 & JAMES, DEEANN
 & PRICE, DAN

PO BOX 146
 BURLEY ID 83318

X for parcel comments

CAT/ST#	RY	QUANTITY	UN	VALUE
21 1	2009			287682

TOTALS 287682 ENTER NE

FKeys: F2=TX F3=Exit F5=SS F6=
 F8=CT F13=TM F18=HS F20=

URBAN RENEWAL

CAT	VALUE
21	55269

Bottom
 F3=Exit F5=Refresh F12=Cancel

d 09/053
 1902 - Session successfully started \\boiprint\p3 on Ne02:

Session D - [24 x 80]
 File Edit View Communication Actions Window Help

10/16/09 TAX MASTER INQUIRY - MINIDOKA COUNTY

PMPKEY: RP B3300001008C A YEAR 2008 BILL# 1750
 TXPKY: RPB3300001008CA BILLED TO: JAMES, DENNIS & DEEANN
 NAME JAMES, DENNIS CODE AREA 3-0002 ACCT TYP
 & JAMES, DEEANN BANK FLB OWNER PUP
 & PRICE, DAN

ADDRESS PO BOX 146 MARKET VALUE 392,533
 BURLEY ID 83318 HARDSHIP
 HOMEOWNER
 NET MARKET 392,533
 TAX AMOUNT 5,423.82
 LEGAL LOTS 8 THRU 16 IN BLK 1 LESS: CIRCUIT
 GREEN ACRES SUBDIVISION PLUS: SPECIALS
 17-10-23 NET TAX BILLED 5,423.82
 TAX PAYMENTS 5,423.82
 TAX CANCELLED
 SPEC CANCELLED
 REMAINING TAX DUE

NEXT PARCEL# RP A OR NEXT BILL# RP 2008
 F3=EXIT F14=OTHER TAXES F2=PRT SCREEN F5=PAYMNTS F6=TRANSACTIONS F24=MORE
 F4=TAX COMMENTS F18=HISTORY NAME/ADDR

d 22/018
 1902 - Session successfully started \\boiprint\p3 on Ne02:

M&O CALCULATION

Session D - [24 x 80]

File Edit View Communication Actions Window Help

10/16/09 Tax Transaction Details 16:59:00

Parcel Key RP B3300001008C A Tax Year 2008
 Bill Number 1750 Code Area 3-0002

Date	Batch#	Tran#	Tax	Late Chg	Interest	Cost User	Total PUP
H 11132008	800014	54	2711.91				2,711.91
H 05282009	800263	10	2711.91				2,711.91

F1=Help F3=Exit F6=Display/Hide Remarks, payor F8=TAX COMMENTS F15=PRINT

Bottom

Md d 01/001

1902 - Session successfully started \\boiprint\p3 on Ne02:

Session D - [27 x 132]

File Edit View Communication Actions Window Help

Display Spooled File

File : REPORT1 Page/Line 1/2
 Control : Columns 1 - 130
 Find :
 * 1 2 3 4 5 6 7 8 9 0 1 2 3

COMPUTER ASSISTED TAX SYSTEM

DATE 10/16/09 TIME 17:00:44 PAID APPORTIONMENT PAGE 1
 TXB022
 2008

M&O REPORT	TAX	LATE CHG	INTEREST	TOTAL LC & I	TOTAL
FROM DISTRICT					
HIGHWAY	3.52				3.52
TOTAL FROM	3.52				3.52
TO DISTRICT					
BURLEY	3.52				3.52
TOTAL TO	3.52				3.52

TAX YEAR: 2008
 STARTING DATE: 11132008
 ENDING DATE: 05282009
 BATCH NUMBER: ALL
 CODE AREAS: ALL
 PAID UNDER PROTEST: INCLUDE
 FH, SH, OR BOTH: B
 LIMITS: FROM TO
 RPB3300001008CA RPB3300001008CT

F3=Exit F12=Cancel F19=Left F20=Right F24=More keys

Bottom

Md d 03/022

1902 - Session successfully started \\boiprint\p3 on Ne02: