

2020 MARKET VALUES AND PROPERTY TAXES

For 2020, the State Tax Commission approved property tax levies of \$1.931 billion based on budgets previously certified by taxing districts. This amount was \$104.5 million or 5.1% less than the net amount levied in 2019. All figures in this report are net of any replacement money related to the governor's public safety grant initiative (GPSGI), and to personal property or agricultural equipment exemptions. This year, the GPSGI grants were accepted by 32 cities and 11 counties. Jurisdictions accepting these grants could retain up to 3% plus an amount needed to compensate urban renewal agencies for otherwise lost revenue. The remainder had to be used to reduce property taxes and the actual relief provided was \$117.6 million. Jurisdictions accepting this money also were not allowed to increase their property tax budgets by the ordinarily allowed 3% annual increase. Other statutorily permitted increases could be used. Personal property replacement money has remained constant at \$18.9 million. Agricultural equipment replacement monies have been constant for many years and are \$8.5 million per year.

This year's property tax decrease is the first since 2006, when most school general (maintenance and operations) property taxes were eliminated. This year, in addition to decreases related to GPSGI grants, school district levies dropped more than \$30 million. This was mostly due to two factors: fulfillment of bond payments in the West Ada School District and significant (\$11.5 million) reductions in school district emergency funds, which are authorized when school enrollments increase. Aside from districts receiving GPSGI grants and school districts, the rate of increase in property tax budgets for special purpose taxing districts was nearly identical in 2019 and 2020 (5.3% and 5.2% respectively). Detail is found in both Table 4 in this report and Chart V in the appendix.

In terms of taxable value, this year's 9.7% overall increase is less than last year's 14.3% increase and is similar to the increase from 2017 to 2018. As has been the case each year since 2016, the 2020 value gains were more concentrated in residential property sectors, especially owner-occupied residential, indicating a continuing tax shift in terms of the proportion of property tax paid by this sector. Details are found in Chart I following the narrative section of this report. Additional analysis of probable tax changes on existing property is found in Table 5.

Given this year's value increase in conjunction with taxing district budget caps and the additional GPSGI tax relief provided and used by many cities and counties, tax rates across the state tended to decrease in 2020. As is apparent in Chart VII, only three counties showed increases in average tax rates in 2020. In addition, statewide overall average tax rates dropped 13.5% this year, more than double the rate of decrease noted in 2019.

This report attempts, whenever possible, to distinguish between property tax increases that affect existing property and those related to newly constructed property. Unless otherwise indicated in any chart, figures shown relate to all property. To the extent that new construction is included in any category of property, tax and value change figures tend to be overstated with respect to existing property (see Table 5).

Cities and counties choosing to participate in GPSGI grants were precluded from increasing their property tax budgets by the 3% increase otherwise permitted. However, as is shown in Chart V, many taxing districts show property tax budget increases in excess of 3%. These increases are permitted by alternate provision of law, including additional budget capacity related to new construction and increases due to voter approved levies, primarily for school districts. Table 1 attempts to account for the magnitude of these components.

Table 1: Major Components of 2019 to 2020 Property Tax Changes

Major causes of change in total property tax	Potential increase amount*
3% general cap	\$21.5 million
Increases <decreases> in school bonds and school exempt levies other than M&O	\$<40.5> million
Increase in Boise School District M&O	\$ 9.0 million
Increases <decreases> in non-school bonds and voter-approved and other exempt levies	\$ 0.7 million
Decrease due to GPSGI money used for tax relief	\$<117.6> million
Additional dollars available due to new construction	\$38.0 million
Net tax increase <decrease> due to use <accumulation> of Forgone Amount	<\$ 24.9 million>

*Only potential increases can be calculated for the 3% cap and new construction. In some cases, districts have accumulated indicated amounts as "forgone" amounts, which were not levied, but may be recaptured as future property tax increases. In other cases, they did not and, beginning in 2020, additional forgone was not awarded without a special resolution. Overall available forgone amounts increased by \$24.9 million in 2020 to \$129.0 million. This increase was heavily concentrated among cities and counties, both of which frequently were recipients of GPSGI monies and therefore unable to levy their 3% increases, which were eligible for accumulation as additional forgone.

Chart I reflects average rates by major category of property and overall. Based on Chart I, the 2020 overall average levy rate is 1.006%, which is the lowest since 2007.

Table 2 beginning on the following page lists many of the notable changes in property tax portions of taxing district budgets for 2020 in comparison to 2019. Amounts shown have been rounded to depict the magnitude, but not precise detail, of the change in budget. The term "budget," as used in Table 2, refers only to the property tax portion of a district's budget. Many of the decreases shown for city and county budgets are directly the result of participation in the GPSGI funds that were available in 2020. Additional information can be found in detailed budget reports available on request and, for GPSGI funds, in Table 6.

Table 2: Significant Property Tax Budget Changes in 2020

County	Taxing District	Description of Change	\$ Amount of Change
Ada	Ada County	Decreased budget	<10,100,000>
Ada	Boise City	Decreased budget	<24,400,000>
Ada	Garden City	Decreased budget	<1,460,000>
Ada	Meridian City	Decreased budget	<6,600,000>
Ada / Boise	Boise School District #1	Increased M&O	9,000,000

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Ada / Canyon	West Ada School #2	Decreased Bond funds; eliminated emergency fund;	<22,600,000>
Ada	Meridian Cemetery District	Increased budget using accrued forgone	200,000
Ada / Canyon	Star Fire District	New Bond Fund	280,000
Ada	Harris Ranch Community Infrastructure District	Increased Bond fund	159,000
Adams	Adams County	Decreased budget	<440,000>
Adams	Council School #13	Eliminated Bond fund	<59,000>
Bannock	Bannock County	Decreased budget	<4,800,000>
Bannock	Chubbuck City	Decreased budget	<1,000,000>
Bannock	Pocatello City	Decreased budget	<5,600,000>
Bannock	Portneuf Library District	Increased budget by using accrued forgone	39,000
Bannock	North Bannock Fire District	New Override	500,000
Bear Lake	Bear Lake County Fire District	Increased budget by using accrued forgone	50,000
Bear Lake	Fish Haven Abatement District	Decreased budget	<20,000>
Benewah / Kootenai	Plummer / Worley School #44	Eliminated Emergency fund	<170,000>
Bingham	Bingham County	Decreased Budget	<1,700,000>
Blaine	Bellevue City	Decreased Budget	<145,000>
Blaine	Hailey City	Decreased Budget	<290,000>
Blaine	Ketchum City	New Bond	615,000
Blaine	Sun Valley City	Decreased Budget	<800,000>
Blaine	Blaine School District #61	Eliminated Plant Facilities and Temporary Supplemental funds	<5,900,000>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Boise	Boise County	Decreased Budget	<540,000>
Boise	Idaho City	Decreased Budget	<40,000>
Bonner	Sandpoint City	Decreased Budget	<800,000>
Bonner	West Bonner Library District	Eliminated Plant Facilities fund	<267,000>
Bonneville	Bonneville County	Decreased budget	<5,420,000>
Bonneville	Idaho Falls City	Decreased Budget	<5,240,000>
Bonneville	Swan Valley City	New levy	15,000
Bonneville	Idaho Falls #91	Decreased Bond fund	<1,580,000>
Bonneville / Bingham	Bonneville School #93	Increased Bond fund but eliminated Emergency fund	<1.440,000>
Bonneville / Jefferson	Ririe School #252	Decreased Bond and funds	<680,000>
Boundary	Boundary County	Decreased budget	<1,160,000>
Butte	Lost River Fire District	Restored Bond fund and used accrued forgone	25,000
Canyon	Nampa City	Decreased budget,	<6,100,000>
Canyon	Parma City	Decreased budget	<126,000>
Canyon	Kuna School #3	Eliminated Emergency fund	<185,000>
Canyon	Nampa School #131	Decreased Bond fund; Increased Supplemental fund	<4,000,000>
Canyon	Caldwell School #132	Decreased Bond fund; Increased Supplemental fund	300,000
Canyon	Wilder School #133	Increased COSA fund; Reduced Bond fund	<54,000>
Canyon	Middleton School #134	Decreased Bond and increased Supplemental fund;	<800,000>
Canyon	Notus School #135	Increased Bond, COSA, and Plant Facilities funds	55,000
Canyon / Ada / Owyhee	Melba School #136	Increased Bond fund	86,000
Canyon	Vallivue School #139	Increased Bond funds; Eliminated Emergency fund	<350,000>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Caribou	Soda Springs City	Decreased Budget	<218,000>
Caribou	North Gem School #149	Increased Supplemental	50,000
Bear Lake / Bonnevillle / Caribou	Soda Springs School #150	Eliminated Emergency fund	<183,000>
Cassia	Valley Vu Cemetery District	New Permanent Override	12,000
Clark	Clark County Cemetery District	New Permanent Override	12,000
Custer	Challis City	Decreased Budget	<32,000>
Custer	Stanley Community Library	Decreased Budget	<15,000>
Elmore	Elmore County	Decreased Budget	<500,000>
Elmore / Owyhee	Glenns Ferry School #192	Decreased Supplemental fund	<25,000>
Elmore	Mountain Home School #193	Eliminated Plant Facilities fund	<1,000,000>
Franklin	Preston City	Decreased Budget	<97,000>
Gooding	Wendell School #232	Decreased Bond funds and Increased Supplemental fund	<243,000>
Gooding / Twin Falls	Hagerman Fire District	New Override	125,000
Idaho / Lewis	Kamiah School #304	New Supplemental fund	647,000
Idaho	Mountain View School #244	Eliminated Supplemental fund	<3,090,000>
Jefferson	Jefferson County	Decreased Budget	<3,300,000>
Jefferson	Menan City	New Override	40,000
Jefferson	Rigby City	Decreased Budget	<86,000>
Jefferson / Madison	Jefferson School #251	Increased Bond and Emergency funds	1,100,000
Jefferson Bonnevillle	Ririe School #252	Decreased Bond fund	<650,000>
Jefferson / Bonnevillle / Madison	Jefferson Central Fire District	Used Forgone amount to increase budget	144,500
Jerome	Jerome City	Decreased Budget	<500,000>
Kootenai	Coeur d'Alene City	Decreased Budget	<5,120,000>
Kootenai	Rathdrum City	Decreased Budget	<470,000>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Kootenai	Coeur d'Alene School #271	Increased Bond fund	500,000
Kootenai / Bonner	Lakeland School #272	Decreased Bond and Eliminated Emergency funds	<1,200,000>
Kootenai	Post Falls School #273	Eliminated Emergency fund	<615,000>
Latah	Moscow City	Decreased Budget	<1,430,000>
Latah	Moscow School #281	Increased Permanent Supplemental fund	400,000
Lemhi	Salmon City	Decreased Budget	<110,000>
Lemhi	Salmon School #291	Increased Supplemental fund	50,000
Lincoln	Lincoln County	Decreased Budget	<90,000>
Madison	Madison County	Decreased Budget	<2,100,000>
Madison	Rexburg City	Decreased Budget	<1,000,000>
Madison	Madison School #321	Eliminated Emergency fund; Increased bond funds	700,000
Madison / Fremont	Sugar-Salem School #322	Increased bond funds	290,000
Madison	Madison County Abatement District	Decreased Budget	<195,000>
Minidoka / Jerome / Lincoln /Cassia	Minidoka School #331	Decreased Bond and Supplemental funds	<160,000>
Nez Perce	Lewiston City	Decreased Budget	<2,178,000>
Nez Perce	Lewiston School #340	Increased Supplemental funds and Decreased Bond fund	786,000
Owyhee	Owyhee County	Decreased Budget	<284,000>
Owyhee / Elmore	Bruneau-Grandview School #365	Increased Bond fund	53,000
Owyhee / Canyon	Homedale School #370	Increased COSA; New Bond fund, Eliminated Plant Facilities fund	225,000
Payette	Payette County	Decreased Budget	<1,000,000>
Payette	Payette City	Decreased Budget	<410,000>
Payette	Payette Abatement District	Decreased Budget	<190,000>
Power / Cassia	American Falls School #381	Eliminated Emergency fund	<208,000>
Power	Rockland School #382	Eliminated Bond fund	<113,000>
Shoshone / Kootenai	Kellogg School #391	Increased Supplemental fund	370,000
Shoshone	Clarkia Highway t	New levy	88,000

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Teton	Teton County Road and Bridge	Increased Override and decreased General fund	200,000
Teton	Teton School #401	Eliminated Emergency fund	<200,000>
Twin Falls	Buhl City	Decreased Budget	<200,000>
Twin Falls	Kimberly City	Decreased Budget	<178,000>
Twin Falls	Twin Falls City	Decreased Budget	<4,700,000>
Twin Falls	Twin Falls School #411	Eliminated Emergency fund; Decreased Bond fund	<1,660,000>
Twin Falls	Filer School #413	Decreased Bond funds	<208,000>
Twin Falls	Kimberly School #414	Increased Supplemental and Eliminated Emergency fund	384,000
Twin Falls	Hansen School #415	Increased Supplemental fund	100,000
Twin Falls / Owyhee	Castleford School #417	Decreased Supplemental fund	<50,000>
Twin Falls	Filer Highway District	Eliminated Override fund	<250,000>
Twin Falls / Jerome	Southern Idaho Community College	Increased Budget taking forgone	1,127,000
Valley	McCall City	Decreased Budget	<130,000>
Valley	McCall Cemetery District	Eliminated levy	<39,000>
Valley	Donnelly Fire district	Increased budget	164,000
Valley	McCall Hospital	Instituted Special Reserve fund	409,000
Washington	Weiser City	Decreased Budget	<200,000>
Washington / Adams	Cambridge School #432	Increased Supplemental fund	22,000

Historical Perspective

Tables 3 and 4 indicate overall property tax changes during different periods and the pattern of use of property taxes during the most recent five-year period. Table 3 is based on actual property taxes levied to be paid by taxpayers. Therefore, it excludes taxing district personal property and agricultural exemption replacement money paid by the state. Table 4 has been similarly adjusted to reflect only amounts ultimately paid through local property taxes.

Table 3: Summary of property tax changes during various periods

Period	Total Property Tax Increase <decrease> (Million \$)	Total Percent Increase <decrease>	Average Percent Change Per Year
1973-1978	100.0	84.0	+ 13.0
1978-1981	2.7	0.8	+ 0.3
1981-1994	408.9	268.5	+ 8.6
1994-1995	12.6	1.9	+ 1.9
1995-2000	250.0	37.6	+ 6.6
2000-2001	34.4	3.8	+ 3.8
2001-2005	290.7	30.6	+ 6.9
2005-2006	<141.4>	<11.4>	- 11.4
2006-2008	218.1	19.9	+ 9.5
2008-2011	64.7	4.9	+ 1.6
2011-2019	654.6	47.4	+ 5.0
2019-2020	<104.5>	<5.1>	-5.1

As shown in Table 3, since the early 1970s, the property tax system has undergone several significant changes, each of which has been accompanied by substantial tax relief. The following bullet list provides highlights:

- During the 1970s, the system was levy (rate) driven, meaning that taxes tended to expand at the rate of growth in assessed value.
- From 1978 – 1981, there was state-funded, school-related tax relief and strict budget increase limitations or freezes.
- From 1982 until the early 1990s, budgets (and, towards the end of that period, levy rates) were permitted to grow by 5% each year.
- From 1992 – 1994, schools used a levy-based system while other districts had no budget caps in place, but had special advertising requirements.
- In 1995, some of (approximately ¼) school M&O taxes were replaced with state funds and a 3% budget increase cap with certain growth exceptions was imposed on non-school districts. Except for school M&O property taxes, largely repealed in 2006, this system is still in place.
- In 2001 there was less growth in taxes because of the state’s replacement of agricultural equipment property taxes.
- 2006 marked a departure due to the elimination of most school M&O property taxes.
- 2007 and 2008 saw many new or increased voter approved property taxes for school districts and, therefore, higher than typical overall increases in property taxes.
- In 2009, 2010, and 2011, many taxing districts did not levy the maximum amount of property tax that they were permitted. In addition, there was less growth in school exempt (largely voter approved) funds. There was also an increased frequency of districts reaching levy rate limits due to reduced taxable values in many areas.

- In 2013 school supplemental levies increased 11% and this accounted for more than one quarter of all property tax increases. In addition, there was an \$18.9 million reduction in business personal property taxes due to the new partial personal property exemption implemented in 2013.
- Since 2013, taxable values have risen at a faster pace than property tax budgets, forcing most property tax rates to decrease.
- In 2020, taxable values continued to rise at a fast pace and counties and cities received a total of \$128.3 million of GPSGI grant money, with \$117.6 million of that used for property tax relief.

Table 4: Five year distribution of budgeted property tax by major local unit of government

Unit of Government	2016 Taxes Mill. \$	2017 Taxes Mill. \$	2018 Taxes Mill. \$	2019 Taxes Mill. \$	2020 Taxes Mill. \$	% Ch. 19 – 20
County	451.2	480.2	507.4	543.1	516.9	- 4.8
City	455.8	483.3	513.9	538.5	473.7	- 12.0
School	505.4	533.9	571.9	619.8	588.7	- 5.0
Highway	105.1	108.9	115.1	119.0	122.8	+ 3.1
All Other	179.2	189.2	201.8	214.8	228.5	+ 6.4
TOTAL	1,696.7	1,795.5	1,910.1	2,035.2	1,930.6	- 5.1

In addition to the summary information found in Table 4 above, detail concerning taxing district budgets is found in Charts V, VI, and VII, attached to this report.

Typical Property Tax Rates

Statewide, there are several thousand unique combinations of taxing districts that may be levying property tax against a given parcel. Each unique combination is denoted as a tax code area, with a unique, area wide, overall tax rate. Chart VIII provides general tax rate guidance by listing average urban and rural rates calculated for each county and overall. Statewide, the highest property tax rate is in Bancroft City, in Caribou County, where the rate is 2.850%. The lowest rate is in one area of rural Idaho County, where the rate is 0.237%.

Charts

Charts containing property tax budget and market value information follow the narrative portion of this report. The attachment entitled "2020 Property Tax Analysis Charts" provides a complete listing of charts discussed in this narrative and other charts that analyze the exempt and non-exempt budgets of taxing districts, comparing 2020 amounts with those submitted in 2019.

Property tax data presented throughout this report has been compiled from budget reports submitted by taxing districts to counties and then to the Idaho State Tax Commission. Valuation information and data that enabled owner (primary) and non-owner-occupied residential property to be distinguished was submitted by counties.

Note that methodology for separating owner occupied and other residential property has changed so long term comparisons, particularly those using this data field from prior to 2017, may not be accurate. Long term analysis for all residential property combined is accurate.

Analysis – effects of tax and value changes

Tax and value changes shown in the attached charts reflect cumulative overall changes of all types. For example, the total taxable value of primary residential property, defined as owner-occupied property eligible for and receiving the homeowner’s exemption, increased 13.2% in 2020. This was considerably less than the 21.7% rate of increase in 2019, but similar to the rate of increase in 2018. In 2020, non-owner-occupied residential property values increased 8.0%, compared to 12.3% in 2019. The overall proportion of value now concentrated in the residential sector as a whole is the highest in the history of this analysis, which began in 1980. Because of the infusion of GPSGI monies used as tax relief, residential property taxes were down 3.7% in 2020 (-2.8% for owner occupied residential). This compares to a 10.2% increase in 2019 (12.9% for owner-occupied residential that year).

Adjusting for new construction, existing primary residential property typically increased by 10.0% in taxable value from 2019 to 2020 as opposed to a 17.5% increase between 2018 and 2019. Taxable values of other existing residential property increased 5.5% in 2020. This year existing commercial property values increased 3.6%, as opposed to 5.7% between 2018 and 2019. These three sectors constitute 93.0% of all taxable value. Since primary residential (ie: owner occupied) property tended to increase in overall value more than any other sector, primary residential taxes did not decrease as much as overall property taxes (-2.8% v. -5.1%). Some of this increase was absorbed by new construction, so existing primary residential property taxes decreased about 5.5%, while existing other residential property taxes decreased 7.6% and existing commercial property taxes decreased 11.5% on average. While these amounts exceed the statewide average 5.1% decrease in taxes for all types of property, new construction, first taxable in 2020, is estimated to be paying \$48.4 million, or 2.5% of all property taxes.

Overall, the proportion of property taxes paid by all residential property increased from 67.9% in 2018 to 68.9% in 2020 and is now at its highest proportion since this analysis was begun in 1980. Chart III provides examples of tax amount changes from last year given specific properties with particular values (not meant to be indicative of typical values) that changed at the typical rate from 2019 to 2020. Table 5 shows the effect of new construction (including change of land use classification) on the three most significant major categories of property.

Table 5: 2019 – 2020 tax changes on existing property

Type of Property	2019 Taxable Value (\$ Millions)	2020 Taxable Value (\$ Millions)	Estimated New Construction Value (\$ Millions)	Overall percent change in taxable value	Percent change in taxable value of existing property	Estimated average percent change in taxes on existing property
Primary Residential (eligible for homeowner’s exemption)	75,118	85,016	2,366.8	+13.2%	+ 10.0%	- 5.5%
Other Residential	47,171	50,948	1,185.1	+8.0%	+ 5.5%	- 7.6%
Commercial and Industrial	39,885	42,540	1,204.8	+ 6.7%	+ 3.6%	- 11.5%

In Table 5 new construction was estimated by using residential and commercial proportionate shares, but not

absolute amounts, based on new construction roll data from a sample including most Idaho counties. The amounts calculated are based on categories used by counties to report new construction and include assignment of change in land use, as well as other elements of new construction. The percent change in taxable value of existing property and the change in applicable average tax rates were used to estimate the average percent change in taxes on such property.

GPSGI Detail

In all, 32 cities and 11 counties accepted GPSGI monies and subsequently lowered their property tax budgets. Of \$128.3 million actually provided to cities and counties, \$117.6 million was passed along as direct property tax relief. Table 6 reports the remaining property tax budgets levied by these cities and counties, and shows the amount of tax relief provided by these funds in each city and county.

Table 6: Tax Relief Provided by Governor's Public Safety Grants Initiative

Cities/Counties	Net GPSGI used as tax relief	2020 P-Tax Budget net of GPSGI
Cities		
Bellevue	\$ 150,610	\$ 556,354
Boise	\$ 27,065,756	\$ 133,652,118
Buhl	\$ 271,426	\$ 1,484,854
Challis	\$ 32,666	\$ 277,756
Chubbuck	\$ 1,188,803	\$ 5,063,112
Coeur d'Alene	\$ 5,576,139	\$ 18,368,890
Garden City	\$ 1,504,410	\$ 3,079,604
Homedale	\$ 8,229	\$ 476,361
Horseshoe Bend	\$ 2,469	\$ 189,840
Idaho City	\$ 33,714	\$ 93,642
Idaho Falls	\$ 6,664,551	\$ 31,727,891
Inkom	\$ 19,747	\$ 244,769
Jerome	\$ 685,933	\$ 4,462,621
Kimberly	\$ 215,535	\$ 1,054,625
Lewiston	\$ 2,734,562	\$ 19,780,390
McCall	\$ 278,014	\$ 6,159,576
Meridian	\$ 9,315,579	\$ 29,779,343
Moscow	\$ 1,546,384	\$ 5,730,141
Nampa	\$ 8,360,723	\$ 37,680,208
Parma	\$ 154,329	\$ 526,454
Payette	\$ 395,273	\$ 2,060,324
Pocatello	\$ 4,962,640	\$ 25,511,823
Preston	\$ 221,236	\$ 889,908
Rathdrum	\$ 586,336	\$ 2,465,249
Rexburg	\$ 1,402,290	\$ 4,149,662
Rigby	\$ 152,184	\$ 1,313,147
Salmon	\$ 145,387	\$ 987,508
Sandpoint	\$ 934,757	\$ 3,521,080
Soda Springs	\$ 228,001	\$ 730,525

Sun Valley	\$	830,511	\$	3,182,166
Twin Falls	\$	5,294,812	\$	18,240,103
Weiser	\$	237,700	\$	1,592,598
Subtotal cities	\$	81,200,706	\$	365,032,642
Counties				
Adams	\$	468,609	\$	2,020,982
Ada	\$	15,344,723	\$	129,207,710
Bannock	\$	4,920,135	\$	22,847,060
Bingham	\$	1,917,335	\$	11,333,794
Boise	\$	632,979	\$	4,238,475
Bonneville	\$	6,417,849	\$	27,364,935
Boundary	\$	1,257,900	\$	4,124,946
Jefferson	\$	1,814,776	\$	5,784,552
Lincoln	\$	87,000	\$	1,325,695
Madison	\$	1,999,539	\$	11,622,687
Owyhee	\$	795,202	\$	2,296,603
Payette	\$	697,962	\$	6,041,701
Subtotal counties	\$	36,354,009	\$	228,209,140
Total	\$	117,554,715	\$	593,241,782

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Property Tax Policy Bureau Chief
January 11, 2021

2020 Property Tax Analysis Charts

Chart	Title
I	Comparison of 2019 and 2020 Taxable Market Value and Estimated Property Tax Collections by Category of Property.
II	Effects of 2020 Homeowner's Exemption
III	Comparison of 2019 and 2020 Property Taxes and Effects of 2019 Homeowner's Exemption on Individual Property
IV	Percent of Total 2020 Property Taxes Paid by Each Major Category of Property
V	Comparison of 2019 – 2020 Property Tax by District Type
VI	School Property Taxes by Fund 2019 – 2020
VII	Comparison of Property Tax Budget 2019 – 2020 by Type of Taxing District (exempt & non-exempt funds)
VIII	2020 Average Property Tax Rates

Chart I
Comparison of 2020 and 2019 Taxable Value and
Final Property Tax Collections by Category of Property

12/17/2020

Category of Property	2020 Taxable Value Including 2019 Sub. Roll	% of Taxable Value in Category	% Change in Taxable Value 2019/2020	Estimated 2020 Tax Rate	Estimated 2020 Tax (\$)	% of Tax in Category	% Change in Taxes 2019/2020
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	54,456,752,256	28.4%	12.8%	1.144%	\$623,131,280	32.3%	-4.5%
Rural owner-occupied	30,559,130,078	15.9%	13.8%	0.821%	\$250,896,154	13.0%	1.7%
Subtotal	85,015,882,334	44.3%	13.2%	1.028%	\$874,027,433	45.3%	-2.8%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	26,964,946,059	14.0%	7.8%	1.055%	\$284,530,627	14.7%	-7.7%
Rural non owner occupied	23,982,911,101	12.5%	8.2%	0.718%	\$172,310,705	8.9%	-1.6%
Subtotal	50,947,857,160	26.5%	8.0%	0.897%	\$456,841,332	23.7%	-5.4%
Residential subtotal	135,963,739,494	70.8%	11.2%	0.979%	1,330,868,766	68.9%	-3.7%
Commercial:							
Urban	32,855,800,345	17.1%	6.9%	1.177%	\$386,681,132	20.0%	-9.9%
Rural	9,683,914,862	5.0%	5.8%	0.911%	\$88,227,230	4.6%	-4.1%
Subtotal	42,539,715,207	22.2%	6.7%	1.116%	\$474,908,362	24.6%	-8.9%
Agricultural:							
	4,956,453,169	2.6%	1.0%	0.923%	\$45,752,618	2.4%	-7.3%
Timber:							
	932,743,247	0.5%	5.6%	0.930%	\$8,670,325	0.4%	-0.8%
Mining:							
	466,641,896	0.2%	-2.9%	0.866%	\$4,039,562	0.2%	-6.5%
Real & Personal:							
Subtotal	184,859,293,013	96.3%	9.7%	1.008%	\$1,864,239,632	96.6%	-5.2%
Operating:							
Urban	1,629,621,523	0.8%	10.3%	1.217%	\$19,826,242	1.0%	-5.7%
Rural	5,474,980,268	2.9%	7.8%	0.851%	\$46,580,898	2.4%	-3.1%
Subtotal	7,104,601,791	3.7%	8.4%	0.935%	\$66,407,140	3.4%	-3.9%
Total Urban	115,907,120,183	60.4%	9.9%	1.134%	\$1,314,169,281	68.1%	-6.9%
Total Rural	76,056,774,621	39.6%	9.4%	0.811%	\$616,477,491	31.9%	-1.2%
Grand Total	191,963,894,804	100.0%	9.7%	1.006%	\$1,930,646,772	100.0%	-5.1%

Values do not include urban renewal increments.

Chart II
Effects of the 2020 Homeowner's Exemption
Values and Taxes Assuming NO Homeowner's Exemption

12/17/2020

Category of Property	2020 Taxable Value Plus Homeowner's Exemption (\$)	% of Market Value in Category	% Change in total Market Value 2019/2020	Estimated 2020 Tax Rate w/o Homeowner's Exemption	Estimated 2020 Tax w/o Homeowner's Exemption (\$)	% of Tax in Cat.	Changes in 2020 Taxes if NO Homeowner's Exemption	
							% change:	\$ change:
Primary Residential: (Homeowner's Exemption)								
Urban owner-occupied	81,136,244,269	35.1%	9.9%	0.944%	\$766,148,341	39.7%	23.0%	143,017,061
Rural owner-occupied	43,263,247,882	18.7%	10.4%	0.678%	\$293,526,288	15.2%	17.0%	42,630,134
Subtotal	124,399,492,151	53.8%	10.1%	0.852%	\$1,059,674,628	54.9%	21.2%	185,647,195
Other Residential: (No Homeowner's Exemption)								
Urban non owner occupied	26,964,946,059	11.7%	7.8%	0.873%	\$235,386,594	12.2%	-17.3%	(49,144,034)
Rural non owner occupied	23,982,911,101	10.4%	8.2%	0.613%	\$147,019,362	7.6%	-14.7%	(25,291,343)
Subtotal	50,947,857,160	22.0%	8.0%	0.751%	\$382,405,956	19.8%	-16.3%	(74,435,377)
Residential subtotal	175,347,349,311	75.8%	9.5%	0.822%	1,442,080,584	74.7%	8.4%	111,211,818
Commercial:								
Urban	32,855,800,345	14.2%	6.9%	0.952%	\$312,681,025	16.2%	-19.1%	(74,000,107)
Rural	9,683,914,862	4.2%	5.8%	0.753%	\$72,950,151	3.8%	-17.3%	(15,277,078)
Subtotal	42,539,715,207	18.4%	6.7%	0.907%	\$385,631,176	20.0%	-18.8%	(89,277,186)
Agricultural:								
	4,956,453,169	2.1%	1.0%	0.762%	\$37,786,532	2.0%	-17.4%	(7,966,085)
Timber:								
	932,743,247	0.4%	5.6%	0.766%	\$7,140,166	0.4%	-17.6%	(1,530,158)
Mining:								
	466,641,896	0.2%	-2.9%	0.753%	\$3,513,734	0.2%	-13.0%	(525,828)
Real & Personal								
Subtotal	224,242,902,830	96.9%	8.7%	0.837%	\$1,876,152,193	97.2%	0.6%	11,912,561
Operating:								
Urban	1,629,621,523	0.7%	10.3%	0.977%	\$15,919,362	0.8%	-19.7%	(3,906,880)
Rural	5,474,980,268	2.4%	7.8%	0.705%	\$38,575,217	2.0%	-17.2%	(8,005,681)
Subtotal	7,104,601,791	3.1%	8.4%	0.767%	\$54,494,579	2.8%	-17.9%	(11,912,561)
Total Urban	142,586,612,196	61.6%	8.8%	0.933%	\$1,330,135,322	68.9%	1.2%	15,966,040
Total Rural	88,760,892,425	38.4%	8.5%	0.677%	\$600,511,450	31.1%	-2.6%	(15,966,040)
Grand Total	231,347,504,621	100.0%	8.7%	0.835%	\$1,930,646,772	100.0%	0.0%	0

Values do not include urban renewal increments.

Chart III
Comparison of 2019 & 2020 Property Taxes and
Effects of 2020 Homeowner's Exemption on Individual Property

12/17/2020

Location	Type of Property	2019 Property Taxes (\$)	2020 Property Taxes (\$)	% Change 2019 - 2020	2020 Tax Without Homeowner's Exempt. (\$)	% Change in 2020 Tax if NO Home. Exempt
Urban	Primary Residential (Homeowner's Exemption)	1,005	935	-6.9%	1,543	65.0%
Urban	Commercial	2,195	1,917	-12.7%	1,550	-19.1%
Rural	Primary Residential (Homeowner's Exemption)	682	671	-1.7%	1,108	65.3%
Rural	Commercial	1,581	1,484	-6.1%	1,227	-17.3%
Rural	Farm	3,430	3,309	-3.5%	3,355	1.4%

Farm property is assumed to be valued as follows:

	2019	2020	Taxable Value: (after Home. Ex.) 2020
	Agricultural land	\$273,947	\$276,735
House	\$124,758	\$137,234	
Residential land	\$23,765	\$26,142	
Total	\$422,470	\$440,111	\$358,423

Commercial property is valued as follows:

	2019	2020
Commercial real and personal property	\$157,259	\$162,920

Primary Residential property is valued as follows:

Primary Residential (Homeowner's Exemption)	2019	2020	Taxable Value: (after Home. Ex.) 2020
	House	\$124,758	\$137,234
Residential land	\$23,765	\$26,142	
Total	\$148,523	\$163,375	\$81,688

Value Adjustments

Primary Residential (Homeowner's Exemption) values increased 10% in 2020;
Commercial values increased by 3.6% in 2020.
The remainder of residential and commercial value change is attributed to new construction.
Farm land values have been increased by 2.6% in 2020.

Chart IV
Percent of Total 2020 Property Taxes Paid by Each Major Category of Property

12/17/2020

County	Residential Property:						Commercial			Agriculture	Timber	Mining	Real & Persnl	Operating Property:		
	OOC Urban	OOC Rural	OOC Total	NOOC Urban	NOOC Rural	NOOC Total	Urban	Rural	Total	Total	Total	Total	Subtotal	Urban	Rural	Total
ADA	48.7%	7.3%	56.0%	14.7%	2.2%	17.0%	25.0%	0.4%	25.4%	0.1%	0	0.0%	98.5%	1.0%	0.5%	1.5%
ADAMS	4.4%	25.2%	29.7%	6.3%	35.7%	42.0%	3.7%	7.0%	10.8%	4.9%	1.6%	0.0%	88.9%	0.5%	10.6%	11.1%
BANNOCK	36.6%	6.7%	43.4%	15.8%	2.9%	18.8%	29.9%	0.9%	30.7%	1.0%	0.0%	0.0%	93.8%	2.5%	3.6%	6.2%
BEAR LAKE	5.0%	11.1%	16.2%	17.7%	39.1%	56.7%	5.6%	2.2%	7.9%	5.1%	0.0%	0.0%	85.9%	1.0%	13.1%	14.1%
BENEWAH	8.0%	22.5%	30.6%	6.9%	19.4%	26.4%	12.8%	10.4%	23.3%	4.4%	11.4%	0.2%	96.3%	0.4%	3.4%	3.7%
BINGHAM	20.9%	25.7%	46.6%	4.8%	5.9%	10.8%	16.5%	10.5%	27.0%	8.2%	0	0	92.5%	1.2%	6.3%	7.5%
BLAINE	19.1%	8.1%	27.1%	43.9%	18.6%	62.5%	8.2%	1.0%	9.2%	0.3%	0.0%	0.0%	99.2%	0.2%	0.6%	0.8%
BOISE	3.8%	39.8%	43.6%	3.9%	41.9%	45.8%	3.1%	3.8%	6.9%	0.9%	0.7%	0.0%	97.9%	0.4%	1.7%	2.1%
BONNER	6.7%	23.6%	30.3%	10.3%	36.5%	46.8%	10.6%	5.5%	16.1%	0.4%	1.3%	0.0%	94.9%	1.2%	3.9%	5.1%
BONNEVILLE	34.3%	12.6%	46.9%	11.9%	4.4%	16.3%	28.9%	5.6%	34.5%	1.0%	0	0.0%	98.8%	0.5%	0.7%	1.2%
BOUNDARY	9.9%	30.4%	40.3%	5.9%	18.2%	24.1%	6.5%	8.2%	14.7%	4.5%	2.8%	0.0%	86.3%	1.5%	12.2%	13.7%
BUTTE	9.6%	16.4%	26.0%	5.6%	9.5%	15.1%	10.6%	9.4%	20.0%	30.6%	0	0.0%	91.7%	0.6%	7.7%	8.3%
CAMAS	4.3%	12.5%	16.9%	10.6%	30.6%	41.1%	7.2%	4.9%	12.1%	23.9%	0	0.1%	94.1%	0.5%	5.4%	5.9%
CANYON	33.4%	15.0%	48.4%	15.0%	6.7%	21.7%	21.2%	5.3%	26.5%	1.7%	0	0	98.3%	0.8%	0.9%	1.7%
CARIBOU	10.7%	7.7%	18.4%	5.9%	4.2%	10.1%	6.2%	12.5%	18.7%	9.3%	0	26.2%	82.8%	2.2%	15.1%	17.2%
CASSIA	17.9%	19.9%	37.8%	2.3%	2.5%	4.8%	14.4%	24.8%	39.2%	13.6%	0	0.0%	95.5%	0.6%	3.9%	4.5%
CLARK	3.2%	2.8%	6.0%	6.1%	5.4%	11.5%	4.8%	8.4%	13.2%	35.3%	0	0.0%	66.0%	3.0%	31.0%	34.0%
CLEARWATER	14.5%	16.9%	31.5%	9.5%	11.1%	20.6%	13.8%	3.4%	17.2%	2.4%	25.5%	0.0%	97.2%	0.8%	2.0%	2.8%
CUSTER	4.9%	12.3%	17.2%	11.8%	29.5%	41.3%	7.7%	10.9%	18.6%	5.2%	0.0%	15.3%	97.5%	0.5%	1.9%	2.5%
ELMORE	25.4%	10.5%	35.9%	21.2%	8.7%	29.9%	9.0%	4.0%	13.0%	4.3%	0.0%	0.0%	83.1%	3.4%	13.5%	16.9%
FRANKLIN	29.0%	22.7%	51.7%	9.0%	7.1%	16.1%	10.4%	4.1%	14.5%	6.8%	0	0.3%	89.4%	2.5%	8.2%	10.6%
FREMONT	4.2%	14.6%	18.8%	14.5%	49.7%	64.2%	4.2%	4.8%	9.0%	5.3%	0.0%	0	97.3%	0.5%	2.2%	2.7%
GEM	21.3%	33.8%	55.0%	9.9%	15.8%	25.7%	8.8%	4.6%	13.4%	3.9%	0.0%	0.0%	98.0%	0.4%	1.6%	2.0%
GOODING	14.4%	16.7%	31.1%	6.2%	7.1%	13.3%	9.5%	23.4%	32.9%	11.0%	0	0	88.3%	1.0%	10.7%	11.7%
IDAHO	13.0%	22.9%	35.9%	11.3%	19.9%	31.2%	12.8%	8.6%	21.4%	6.7%	2.2%	0.1%	97.5%	0.6%	1.9%	2.5%
JEFFERSON	14.1%	44.1%	58.2%	3.4%	10.5%	13.9%	5.4%	10.8%	16.2%	7.2%	0.0%	0	95.5%	0.5%	4.0%	4.5%
JEROME	13.2%	17.0%	30.2%	9.1%	11.6%	20.7%	23.9%	6.8%	30.7%	11.2%	0	0.0%	92.9%	0.5%	6.6%	7.1%
KOOTENAI	26.6%	18.9%	45.5%	18.9%	13.4%	32.2%	16.9%	2.1%	19.0%	0.2%	0.4%	0.0%	97.3%	1.1%	1.5%	2.7%
LATAH	32.3%	15.4%	47.7%	11.5%	5.5%	17.0%	20.7%	3.1%	23.8%	6.2%	3.0%	0.0%	97.7%	0.9%	1.3%	2.3%
LEMHI	9.9%	24.0%	33.9%	9.0%	21.9%	31.0%	15.1%	6.2%	21.3%	8.1%	0	1.1%	95.4%	1.0%	3.6%	4.6%
LEWIS	15.5%	8.9%	24.5%	11.1%	6.4%	17.5%	13.7%	5.7%	19.4%	33.2%	1.7%	0.0%	96.3%	1.0%	2.6%	3.7%
LINCOLN	10.4%	8.6%	19.0%	9.4%	7.8%	17.2%	5.3%	17.6%	22.9%	16.3%	0	0.1%	75.4%	2.4%	22.2%	24.6%
MADISON	18.9%	14.4%	33.3%	7.3%	5.6%	12.8%	41.2%	6.0%	47.2%	4.7%	0.0%	0.0%	98.0%	0.7%	1.4%	2.0%
MINIDOKA	15.6%	15.9%	31.5%	9.6%	9.8%	19.4%	22.0%	11.1%	33.1%	11.8%	0	0	95.7%	0.7%	3.6%	4.3%
NEZ PERCE	37.2%	6.7%	43.9%	8.5%	1.5%	10.0%	29.0%	12.0%	41.0%	2.3%	0.1%	0	97.3%	1.7%	1.0%	2.7%
ONEIDA	21.3%	15.6%	36.9%	7.1%	5.2%	12.4%	9.5%	7.1%	16.6%	15.7%	0	0.0%	81.7%	1.9%	16.4%	18.3%
OWYHEE	9.9%	23.5%	33.4%	6.3%	14.9%	21.2%	7.0%	14.3%	21.2%	11.3%	0.0%	0.1%	87.2%	0.4%	12.3%	12.8%
PAYETTE	27.1%	15.8%	42.8%	11.3%	6.6%	17.9%	17.4%	8.5%	25.9%	2.8%	0	0.1%	89.6%	1.4%	9.0%	10.4%
POWER	9.4%	8.1%	17.5%	4.2%	3.6%	7.8%	6.0%	34.3%	40.3%	13.7%	0	0	79.3%	0.9%	19.7%	20.7%
SHOSHONE	17.3%	11.6%	28.9%	18.8%	12.7%	31.5%	12.3%	6.8%	19.1%	0.1%	9.7%	2.3%	91.6%	2.1%	6.3%	8.4%
TETON	6.7%	21.9%	28.6%	13.4%	43.7%	57.1%	7.2%	4.0%	11.2%	2.6%	0	0.0%	99.5%	0.1%	0.3%	0.5%
TWIN FALLS	30.7%	14.4%	45.1%	13.9%	6.5%	20.4%	11.4%	13.8%	25.2%	5.6%	0	0.0%	96.2%	1.0%	2.8%	3.8%
VALLEY	7.4%	9.5%	17.0%	31.3%	40.1%	71.4%	8.4%	1.6%	10.0%	0.3%	0.3%	0.0%	99.0%	0.3%	0.7%	1.0%
WASHINGTON	17.0%	14.4%	31.3%	9.0%	7.6%	16.6%	9.2%	5.0%	14.2%	10.1%	0	0.0%	72.2%	1.5%	26.3%	27.8%

Chart V

Comparison of 2019 - 2020 Property Tax by District Type				
District Category 12/17/20	Property Tax		%	\$ Inc/Dec
	2019	2020		
County	543,112,316	516,945,821	-4.8%	(26,166,495)
City	538,502,163	473,723,119	-12.0%	(64,779,044)
School	619,787,910	588,717,101	-5.0%	(31,070,809)
Ambulance	28,899,502	30,247,573	4.7%	1,348,071
Auditorium	18,271	19,019	4.1%	748
Cemetery	6,966,975	7,512,064	7.8%	545,089
Extermination	986,773	998,716	1.2%	11,943
Fire	84,428,749	90,346,744	7.0%	5,917,995
Flood Control	791,435	843,484	6.6%	52,049
Roads & Highways	119,024,008	122,767,633	3.1%	3,743,625
Hospital	8,976,454	9,702,925	8.1%	726,471
Junior College	33,040,040	36,106,930	9.3%	3,066,890
Library	30,510,272	31,902,140	4.6%	1,391,868
Abatement	8,846,445	8,775,488	-0.8%	(70,957)
Port	405,000	405,000	0.0%	-
Recreation	6,306,899	6,670,153	5.8%	363,254
Sewer Incl Rec Sewer	507,699	526,993	3.8%	19,294
Sewer & Water	2,853,640	3,055,809	7.1%	202,169
Water	192,805	199,508	3.5%	6,703
Watershed	130,000	130,000	0.0%	-
Community Infrastructure	888,407	1,049,983	18.2%	161,576
Total:	2,035,175,763	1,930,646,203	-5.1%	(104,529,560)

Chart VI:

2020 School Property Taxes by Fund Comparison of 2019 - 2020 School Property Taxes					
Fund	2019 \$ AMOUNT	2020 \$ AMOUNT	% of Total	\$ CHANGE 2019 - 2020	% Difference
12/22/2020					
General M&O*	84,635,481	93,635,481	15.91%	9,000,000	10.63%
Budget Stabilization	35,431,084	35,431,084	6.02%	0	0.00%
Tort	3,137,851	3,411,581	0.58%	273,730	8.72%
Tuition	178,684	181,700	0.03%	3,016	1.69%
Bonds	210,992,693	182,617,988	31.02%	(28,374,705)	-13.45%
Cosa	1,483,479	1,633,762	0.28%	150,283	10.13%
Cosa Plant Facilities			0.00%	0	
State Authorized P.F.	992,325	925,977	0.16%	(66,348)	-6.69%
Emergency	12,758,199	1,244,954	0.21%	(11,513,245)	-90.24%
63-1305 Judgment	0	122,404	0.02%	122,404	
Supplemental	213,974,222	216,619,050	36.80%	2,644,828	1.24%
Plant Facility	56,203,892	52,893,120	8.98%	(3,310,772)	-5.89%
TOTALS:	619,787,910	588,717,101	100.00%	(31,070,809)	-5.01%

* = Boise School #1 is the only School District authorized to levy a M&O fund.

2019 - 2020 Comparison of M&O and Voter Approved Exempt Funds used by Schools		
Fund	2019	2020
M&O	1	1
Budget Stabilization	4	4
Bond	66	63
Plant Facility	55	51
Supplemental	87	88

Chart VII:

Comparison of Property Tax Budgets 2019 - 2020 by Type of Taxing District					
12/18/20					
District	2019 Dollars	2020 Dollars	2019 - 2020 Change		% Total 2020 Property Tax
			Dollars	Percent	
County	543,112,316	516,945,821	(26,166,495)	-4.82%	26.78%
City	538,502,163	473,723,119	(64,779,044)	-12.03%	24.54%
School (all funds)	619,787,910	588,717,101	(31,070,809)	-5.01%	30.49%
Cemetery	6,966,975	7,512,064	545,089	7.82%	0.39%
Fire	84,428,749	90,346,744	5,917,995	7.01%	4.68%
Highway	119,024,008	122,767,633	3,743,625	3.15%	6.36%
Hospital	8,976,454	9,702,925	726,471	8.09%	0.50%
Junior College	33,040,040	36,106,930	3,066,890	9.28%	1.87%
Library	30,510,272	31,902,140	1,391,868	4.56%	1.65%
Other	50,826,876	52,921,726	2,094,850	4.12%	2.74%
Totals:	2,035,175,763	1,930,646,203	(104,529,560)	-5.14%	100.00%

Comparison of Property Tax Budgets 2019 - 2020 by Type of Taxing District Exempt - Non Exempt Fund Comparison Only								
District	Exempt Property Tax Funds				Non Exempt Property Tax Funds			
	2019 Dollars	2020 Dollars	2019 - 2020 Change		2019 Dollars	2020 Dollars	2019 - 2020 Change	
			Dollars	Percent			Dollars	Percent
County	3,049,303	2,983,187	(66,116)	-2.17%	540,063,013	513,962,634	(26,100,379)	-4.83%
City	7,671,894	8,309,923	638,029	8.32%	530,830,269	465,413,196	(65,417,073)	-12.32%
School (Less M&O + Budget Stabilization)	496,583,494	456,238,955	(40,344,539)	-8.12%	3,137,851	3,411,581	273,730	8.72%
School M&O	84,635,481	93,635,481	9,000,000	10.63%				
School Budget Stabilization	35,431,084	35,431,084	0	0.00%				
Cemetery	15,572	59,620	44,048	282.87%	6,951,403	7,452,444	501,041	7.21%
Fire	1,507,326	1,800,859	293,533	19.47%	82,921,423	88,545,885	5,624,462	6.78%
Highway	1,250,000	1,273,239	23,239	1.86%	117,774,008	121,494,394	3,720,386	3.16%
Hospital	1,509,780	1,517,590	7,810	0.52%	7,466,674	8,185,335	718,661	9.62%
Junior College	5,377	2,136	(3,241)	-60.28%	33,034,663	36,104,794	3,070,131	9.29%
Library	2,571,917	2,301,039	(270,878)	-10.53%	27,938,355	29,601,101	1,662,746	5.95%
Other	1,202,447	1,225,982	23,535	1.96%	49,624,429	51,695,744	2,071,315	4.17%
Totals:	635,433,675	604,779,095	(30,654,580)	-4.82%	1,399,742,088	1,325,867,108	(73,874,980)	-5.28%

Chart VIII

2020 AVERAGE PROPERTY TAX RATES			
01/14/21			
COUNTY	AVERAGE URBAN %	AVERAGE RURAL %	OVERALL AVERAGE PROP. TAX %
ADA	1.014%	0.931%	1.004%
ADAMS	1.002%	0.513%	0.555%
BANNOCK	1.522%	0.844%	1.362%
BEAR LAKE	0.989%	0.603%	0.680%
BENEWAH	1.515%	0.964%	1.074%
BINGHAM	1.974%	1.121%	1.374%
BLAINE	0.600%	0.495%	0.566%
BOISE	0.775%	0.580%	0.596%
BONNER	1.033%	0.659%	0.736%
BONNEVILLE	1.279%	0.860%	1.145%
BOUNDARY	0.986%	0.679%	0.733%
BUTTE	1.799%	1.075%	1.195%
CAMAS	1.653%	0.922%	1.026%
CANYON	1.401%	0.942%	1.228%
CARIBOU	1.795%	1.008%	1.132%
CASSIA	1.398%	0.854%	0.991%
CLARK	1.014%	0.685%	0.726%
CLEARWATER	1.864%	1.077%	1.283%
CUSTER	0.730%	0.497%	0.541%
ELMORE	1.604%	0.753%	1.100%
FRANKLIN	0.967%	0.717%	0.826%
FREMONT	1.137%	0.802%	0.863%
GEM	1.058%	0.574%	0.692%
GOODING	1.477%	0.857%	0.983%
IDAHO	0.924%	0.366%	0.473%
JEFFERSON	1.299%	0.712%	0.795%
JEROME	1.943%	1.220%	1.476%
KOOTENAI	0.950%	0.683%	0.833%
LATAH	1.640%	1.284%	1.494%
LEMHI	0.972%	0.537%	0.638%
LEWIS	1.743%	1.178%	1.362%
LINCOLN	1.518%	0.769%	0.889%
MADISON	1.348%	1.169%	1.286%
MINIDOKA	1.329%	0.790%	0.975%
NEZ PERCE	1.955%	1.191%	1.710%
ONEIDA	1.461%	0.683%	0.868%
OWYHEE	1.178%	0.788%	0.856%
PAYETTE	1.220%	0.649%	0.887%
POWER	2.250%	1.392%	1.515%
SHOSHONE	1.678%	1.143%	1.365%
TETON	0.992%	0.794%	0.844%
TWIN FALLS	1.552%	1.102%	1.370%
VALLEY	0.828%	0.483%	0.603%
WASHINGTON	1.529%	0.883%	1.045%
Statewide:	1.129%	0.798%	1.000%