

2022 MARKET VALUES AND PROPERTY TAXES

For 2022, the State Tax Commission approved property tax levies of \$2.182 billion based on budgets previously certified by taxing districts. This amount is \$69 million or 3.3% higher than the corresponding amount levied in 2021 and includes a portion of the levied amount that will be paid by the state in the form of increased personal property replacement monies related to the expansion of the personal property exemption from \$100,000 to \$250,000 per taxpayer per county. This additional state aid will defray \$4.6 million from the property tax that would have been paid by commercial property taxpayers on over \$513 million of newly exempt personal property.

Personal Property (PP) Expanded Exemption Tax Effect:

Property Category:	2022 Taxable Value (including 2021 sub roll)		Estimated 2022 Tax (\$)	
	Before Expanded PP Exemption:	After Expanded PP Exemption:	Before Expanded PP Exemption:	After Expanded PP Exemption:
Commercial:	\$57,791,047,740	\$57,363,566,441	\$441,541,765	\$437,510,332
Operating:	\$ 8,149,460,344	\$ 8,064,160,444	\$ 52,900,855	\$ 52,355,659

With the increase, personal property replacement money grew from \$18.9 million to \$22.9 million in 2022. The total personal property replacement distribution did not increase by the full \$4.6 million due to terminating urban renewal areas which will no longer receive replacement monies. Agricultural equipment replacement monies have been constant for many years and are \$8.5 million per year.

Although overall school district property taxes remained essentially flat in 2022, school bond levies decreased by \$7.8 million after a similar \$6.9 million decrease in 2021. This was compensated to a degree by a \$3.7 million increase in school plant facilities funds. In addition, there was a \$7.5 million increase in the general levy of the Boise School District, where increases are partially tied to upward valuation changes.

The rate of increase in property tax budgets by district type is found in both Table 4 in this report and Chart V in the appendix.

In terms of taxable value, this year’s 43.7% overall increase is by far the largest single year increase since this comparison series began in 1981, surpassing last year’s previous record 20.2% increase and the 19.8% increase from 2005 to 2006. The 2020 – 2021 increase had been somewhat constrained due to a coinciding increase in that year’s maximum homeowner’s exemption from \$100,000 to \$125,000. No such change in that exemption occurred in 2022 and significant value increases were noted in the residential property sector, which, despite much smaller budget increases, also experienced a 9.4% rate of increase in overall property taxes attributed to the sector and an 11.5% increase within the primary residential subsector. These rates of change in taxes were actually less than last year’s 12.7% average overall residential tax increase and that year’s 14.5% increase in primary residential property taxes. However, 2021 property tax amounts were strongly influenced by the re-addition of \$117.6 million in one time GPSGI grants provided only in 2020. Regardless, the general pattern with respect to the most significant value and tax changes affecting the residential sector has been ongoing since 2016, but intensified substantially in the 2022 assessed values, with a 52.9% increase in that sector’s assessed values and a continuing tax shift in terms of the proportion of property tax paid by this sector. For comparison, commercial property values also increased at a record 22.5% pace in 2022, but commercial property taxes decreased 10.9% (before taking the additional personal property exemption into account), due to the much more pronounced increase in residential property values. Details are found in Charts I-A and I-B 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 exceptional value increases, tax rate decreases noted last year were much more pronounced and

widespread across the state in 2022. Current average tax rates by county are shown in Chart VIII. Every county’s average urban and rural property tax rates decreased from 2021 to 2022. In addition, statewide overall average tax rates dropped 28.3% this year,

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).

Major causes of taxing district property tax budget changes are quantified in summary fashion in Table 1.

Table 1: Major Components of 2021 to 2022 Property Tax Changes

Major causes of change in total property tax	Potential increase amount*
3% general cap	\$46.3 million
Increases attributable to new construction	\$32.8 million
Increases due to annexation	\$0.4 million
Increases for terminating Urban Renewal Areas	\$4.6 million
Increases lost due to 8% cap	<\$0.7 million>
Net tax increases <decrease> due to use <accumulation> of forgone amounts	<\$10.4 million>
<Decrease> due to forgone amounts not reserved**	<\$5.9 million>
Increases<decreases> in bonds and exempt levies other than M&O	<\$5.2 million>
Increase in Boise School District M&O	\$7.5 million
Other budget <decreases>***	<\$0.4 million>
Overall increase	\$69.0 million
New replacements for commercial personal property	<\$4.6 million>
Overall increase net of new replacements	\$64.4 million

*Only potential increases can be calculated for the 3% cap, annexation, 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. Overall available forgone amounts increased by \$10.6 million in 2022 to \$146.9 million.

**Based on forgone amounts reserved as of 12/16/2022. Districts have until 12/31/2022 to reserve forgone amounts.

***Other sources of decreases include voluntary reductions to property tax budgets from previous years. These would not be captured as “forgone amounts” as they are not “forgone increases.”

Chart I-A reflects average rates by major category of property and overall. Based on Chart I-A, the 2022 overall average levy rate is 0.657%, which is the lowest since this analysis series began in 1980.

Table 2 lists many of the notable changes in property tax portions of taxing district budgets for 2022 in comparison to 2021. 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.

Table 2: Significant Property Tax Budget Changes in 2022

County	Taxing District	Description of Change	\$ Amount of Change
Ada	County	Increased budget	16,000,000
Ada	Boise School District #1	Increased M&O	7,600,000
Ada / Canyon	Meridian Library District	Increased budget – took forgone	700,000
Ada	Western Ada Recreation District	Decreased budget	<200,000>
Ada	Harris Ranch Community Infrastructure District	Increased Bond Fund	700,000
Adams	Council Valley Library district	Increased M&O	20,000
Bannock	Pocatello School District #25	Decreased supplemental fund	<2,000,000>
Benewah	Plummer City	Decreased budget	<24,000>
Benewah / Kootenai	Plummer / Worley School District #44	New Supplemental fund	627,000
Benewah / Kootenai	State Authorized Plant Facilities levy on behalf of Plummer / Worley School District #44	Decreased fund amount	<273,000>
Bingham / Bonneville	Bonneville School District #93	Reduced bond funds	<6,000,000>
Bingham	Riverside-Thomas Cemetery District	New Override	63,000
Blaine	Blaine School District #61	New Plant Facilities levy	5,000,000
Boise	Placerville City	Took Forgone to increase budget	6,000
Boise	Garden Valley Hospital District	Reduced budget	<34,000>
Boise	Horseshoe Bend Hospital District	Reduced budget	<7,000>
Bonner	Southside Sewer and Water District	New levy	125,000
Bonneville	Idaho Falls School District #91	Reduced Bond fund	<1,921,000>
Boundary	Boundary School District #101	Reduced Bond fund	<814,000>
Butte	Lost River Fire District	Increased budget	12,000
Canyon	Canyon County	Reduced budget	<13,685,000>
Canyon	Nampa School District #131	Reduced supplemental fund	<4,948,000>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Canyon	Caldwell School District #132	Reduced Bond fund	<2,282,000)
Canyon	Notus School District #135	Decreased Plant Facilities fund	<400,000>
Canyon	Canyon County Ambulance District	Increased budget; recovered forgone	305,000
Canyon	Upper Deer Flat Fire District	Increased budget	30,000
Canyon	Wilder Fire District	Increased Budget	146,000
Bear Lake / Bonneville / Caribou	Soda Springs School District #150	Eliminated Emergency Fund	<344,000>
Caribou / Franklin	Thatcher Cemetery District	New Override	2,700
Cassia	Cassia County	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	680,000
Cassia / Minidoka	Burley City	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	544,000
Cassia / Oneida / Twin Falls	Cassia School District #151	Increased Plant Facilities and Bond funds	326,000
Cassia	Burley Highway District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	274,000
Clark	Spencer City	Increased budget	800
Clearwater / Latah	East Whitepine School District #288	Reduced Supplemental levy	<166,000>
Clearwater	Fraser Community Center	Increased Budget	1,700
Clearwater	Weippe Fire District	Decreased Budget	<5,200>
Clearwater	Elk River Recreation District	Decreased Budget	<4,900>
Elmore	Glenns Ferry School District #192	Increased Supplemental levy	27,000
Elmore / Owyhee	Grandview Fire District	Reduced Budget as correction for over-levying in 2021	<148,000>
Franklin	Preston School District #201	New Supplemental levy	748,000
Fremont / Madison	Sugar Salem School District # 322	Decreased Bond fund	<36,000>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Gooding	Wendell School District #232	Decreased Supplemental levy and Budget to compensate for over levying in 2021	<183,000>
Gooding / Twin Falls	Buhl School District # 412	Increased Supplemental levy; Eliminated Plant Facilities Fund	<318,000>
Idaho	Riggins City	Decreased Budget	<23,000>
Idaho / Lewis	Cottonwood School District # 242	Decreased Supplemental Fund	<24,000>
Idaho / Lewis	Kamiah School District #304	Eliminated Supplement levy	<647,000>
Jefferson / Madison	Jefferson School District #251	Increased Emergency and Bond funds	909,000
Jefferson / Bonneville	Ririe School District # 252	Eliminated two Bonds	<131,000>
Jefferson	West Jefferson School District #253	Increased Bond fund	102,000
Jefferson	Little Butte Cemetery District	New Override	34,000
Jefferson	West Jefferson Fire District	Increased M&O Budget after decrease in 2021	20,000
Jefferson / Bonneville / Madison	Jefferson Central Fire District	Increased budget; took forgone	159,000
Jerome	Jerome County	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	625,000
Jerome	Jerome City	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	813,000
Jerome / Gooding / Lincoln	Jerome School District #261	Increased Bond fund	589,000
Jerome	Lifeline Ambulance District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	61,000
Jerome	Highway District #7	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	257,000

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Jerome	Jerome Recreation District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	101,000
Kootenai	Hayden Lake City	New override	136,000
Kootenai	Huetter City	Eliminated levy	<67,000>
Kootenai / Bonner	Lakeland School District #272	Eliminated Plant Facilities levy	<1,135,000>
Latah / Nez Perce	Genesee School District #282	Increased Supplemental levy	185,000
Lewis	Craigmont City	Increased Budget after lower amount in 2021	33,000
Lewis	Kamiah Highway District	Decreased Budget	<7,500>
Lincoln	Richfield School District #316	Reduced Supplemental levy	<25,000>
Madison	County and County Road and Bridge	Reduced road and bridge fund; increased other county funds; used forgone and budget capacity from terminating urban renewal revenue allocation area	1,072,000
Madison	Rexburg City	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	369,000
Madison	Madison School District #321	Increased Bond levy	425,000
Madison	Madison Ambulance District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	57,000
Madison	Madison County Fire District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	59,000
Madison	Madison Library District	Decreased Budget as correction for over levying in 2021	<199,000>
Madison	Madison Mosquito Abatement District	Increased Budget (capacity related to terminated urban renewal revenue allocation area)	348,000
Minidoka	Wayside Sewer District	Did not levy	<1,800>

Table 2 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Nez Perce	Lewiston School District	Increased permanent supplementals and bond fund	5,300,000
Oneida	Samaria Recreation District	Decreased budget	<1,800>
Owyhee	Bruneau-Grandview School District #365	Decreased Bond levy	<29,000>
Canyon / Owyhee	Homedale School District # 370	New COSA levy and Increased Bond levy	573,000
Owyhee / Twin Falls	Three Creek School District # 416	New Supplemental levy	20,000
Owyhee / Twin Falls	Castleford School District # 417	Increased Supplemental levy	50,000
Payette	Payette County	Increased Budget based on higher budget in 2019	706,000
Payette	New Plymouth School District # 372	New Emergency Fund	427,000
Payette	Payette Abatement District	Increased Budget	38,000
Power	Falls View Cemetery District	New Permanent Override	81,000
Power / Cassia	American Falls School District #381	Decreased Bond and Supplemental levies	<39,000>
Power	Power County Abatement District	Increased Budget	86,000
Shoshone	Wallace School District # 393	Eliminated Bond levy and Decreased Supplemental levy	<371,000>
Shoshone	Clarkia Highway District	Eliminated levy	<88,000>
Shoshone	West Shoshone Hospital District	Increased Budget	64,000
Teton	Teton County Road and Bridge	New Override levy	245,000
Twin Falls / Gooding	Buhl School District #412	New Supplemental levy; Eliminated Plant Facilities levy	<318,000>
Twin Falls	Castleford Recreation District	Decreased Budget	<5,000>
Valley	McCall Cemetery District	Eliminated levy	<41,000>
Washington	Washington County Road and Bridge	Decreased Budget	<175,000>

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 4 is based on actual property taxes budgeted by taxing districts. Actual amounts to be paid by taxpayers will be \$4.6 million less due to new state funds that replace property taxes for personal property which is now exempt due to the increase of the maximum exemption amount. Previous continuing personal property and agricultural exemption replacement money paid by the state have been excluded.

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
2020 - 2021	182.1	9.4 (3.8 from 2019)	+9.4 (1.9 from 2019)
2021 - 2022	69.0	3.3	3.3

*Before application of new personal property exemption and replacement money

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.
- In 2021, taxable values rose at the fastest pace ever and GPSGI property tax relief was no longer available. Many changes to budget increase limits were implemented, including an overall increase cap of 8%.
- The pattern noted in 2021 intensified in 2022. In addition, commercial and operating property taxes were reduced slightly because of expanded and additional partial personal property exemption.

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

Unit of Government	2018 Taxes Mill. \$	2019 Taxes Mill. \$	2020* Taxes Mill. \$	2021 Taxes Mill. \$	2022 Taxes Mill. \$	% Ch. '21 – '22
County	507.4	543.1	516.9	560.1	583.2	+ 4.1
City	513.9	538.5	473.7	571.2	598.5	+ 4.8
School	571.9	619.8	588.7	593.3	596.1	+ 0.5
Highway	115.1	119.0	122.8	129.5	131.4	+ 1.4
All Other	201.8	214.8	228.5	258.6	272.5	+ 5.4
TOTAL	1,910.1	2,035.2	1,930.6	2,112.7	2,181.7**	+ 3.3

* Note: 2020 property taxes were reduced by \$117.6 million due to an infusion of state provided GPSGI monies

** 2022 property taxes include \$4.6 million paid by the state for the expanded personal property exemption

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 2.206%. The lowest rate is in one area of rural Idaho County, where the rate is 0.193%.

Charts

Charts containing property tax budget and market value information follow the narrative portion of this report. The attachment entitled "2022 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 2022 amounts with those submitted in 2021.

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. Further modifications to this methodology were incorporated in 2021 and these required changes to some fields reported in 2020. Long term analysis for all residential property combined is accurate. Aside from residential property, methodology has been applied consistently for many years.

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 54.4% in 2022. This was considerably more than previous high of 26.4% in 2021. There is no comparable year, at least back to 1994, the year this grouping was first analyzed separately. In 2022, non-owner-occupied residential property values increased 50.4%, compared to 21.7% in 2021 and 8% in 2020. Following the newly expanded personal property exemption, the overall proportion of value now concentrated in the residential sector as a whole is 78.1%, surpassing last year's 73.4% previous record high. Neither of these proportions have been approached in the history of this analysis, which began in 1980, when the residential sector represented slightly less than half of all taxable value. Despite this year's extraordinary value increases in this sector, residential property taxes increased a modest 9.4%, somewhat less than last year's 12.7% and 2019s 10.2% increases.

Table 5 shows value and tax changes adjusted for new construction to illustrate effects on existing property. Major changes are:

- Existing primary residential property typically increased by 51.3% in taxable value from 2021 to 2022 as compared to a 23.6% increase from 2020 to 2021 and a 10% increase from 2019 to 2020.
- Taxable values of other existing residential property increased 47.7% in 2022 compared to 18.7% in 2021.
- This year existing commercial property taxable values increased 18.1% in comparison to 7.1% in 2021.
- These three sectors (primary residential, other residential, and commercial) constitute 95.4% of all taxable value.
 - Since primary residential (i.e., owner-occupied) property tended to increase in overall value more

than any other sector, primary residential taxes showed the largest increase (11.5%) and this increase exceeded the overall property tax increase in 2022 of 3.1%.

- Existing primary residential property taxes increased about 9.3%, while existing other residential property taxes increased 3.4%.
- Existing commercial property taxes decreased 13.5% on average.

As shown in Chart I-B (see appendix), the proportion of overall property taxes paid by all residential property increased from 67.9% in 2019 to 75.4% in 2022. It is now at its highest proportion since this analysis was begun in 1980. Similarly, owner-occupied residential property now accounts for 51.1% of all property tax paid and is up from 44.2% as recently as 2019. 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 2021 to 2022. Table 5 shows the effect of new construction on the three most significant major categories of property.

Table 5: 2021 – 2022 tax changes on existing property

Type of Property	2021 Taxable Value	2022 Taxable Value	Estimated New Construction Value	Overall percent change in taxable value*	Percent change in taxable value of existing property*	Estimated average percent change in taxes on existing property 2021 – 2022*
	(\$ Millions)	(\$ Millions)	(\$ Millions)			
Primary Residential (eligible for homeowner’s exemption)	106,804	164,950	3,706.8	+54.4%	+51.0%	+9.1%
Other Residential	62,629	94,112	2,149.7	+50.4%	+46.8%	+2.8%
Commercial and Industrial	47,194	57,364	1,790.8	+21.5%	+17.8%	-13.7%

*Net of new personal property replacements

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. 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.

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2022 Property Tax Analysis Charts

Chart	Title
I-A	Comparison of 2021 and 2022 Taxable Market Value and Estimated Property Tax Collections by Category of Property
I-B	Comparison of 2021 and 2022 Taxable Market Value and Estimated Property Tax Collections by Category of Property (New Personal Property Replacements and Associated Values Removed)
II	Effects of 2022 Homeowner’s Exemption
III	Comparison of 2021 and 2022 Property Taxes and Effects of 2022 Homeowner’s Exemption on Individual Property
IV	Percent of Total 2022 Property Taxes Paid by Each Major Category of Property
V-A	Comparison of 2021 – 2022 Property Tax Budgets by District Type
V-B	Comparison of 2021 – 2022 Property Tax by District Type with New Personal Property Replacement Money Subtracted
VI	School Property Taxes by Fund 2021 – 2022
VII	Comparison of Property Tax Budget 2021 – 2022 by Type of Taxing District (exempt & non-exempt funds separated)
VIII	2022 Average Property Tax Rates

Chart I-A
Comparison of 2022 and 2021 Taxable Value and
Final Property Tax Collections by Category of Property

11/15/2022

Category of Property	2022 Taxable Value Including 2021 Sub. Roll & Exempt Personal Property >\$100K	% of Taxable Value in Category	% Change in Taxable Value 2021-2022	Estimated 2022 Tax Rate	Estimated 2022 Tax (\$)	% of Tax in Category	% Change in Taxes 2021-2022
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	108,491,071,426	32.7%	53.3%	0.758%	\$821,878,500	37.7%	12.1%
Rural owner-occupied	56,458,552,011	17.0%	56.5%	0.515%	\$290,983,732	13.3%	9.8%
Subtotal	164,949,623,437	49.7%	54.4%	0.675%	\$1,112,862,232	51.0%	11.5%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	46,350,176,210	14.0%	45.7%	0.703%	\$325,840,795	14.9%	6.2%
Rural non owner occupied	47,761,944,140	14.4%	55.2%	0.423%	\$201,926,566	9.3%	3.7%
Subtotal	94,112,120,350	28.3%	50.4%	0.561%	\$527,767,361	24.2%	5.2%
Residential subtotal	259,061,743,787	78.0%	52.9%	0.633%	1,640,629,593	75.2%	9.4%
Commercial:							
Urban	45,702,808,413	13.8%	21.9%	0.804%	\$367,532,173	16.8%	-10.7%
Rural	12,088,239,327	3.6%	24.6%	0.612%	\$74,009,591	3.4%	-7.1%
Subtotal	57,791,047,740	17.4%	22.5%	0.764%	\$441,541,765	20.2%	-10.1%
Agricultural:							
	5,512,326,837	1.7%	7.3%	0.666%	\$36,691,224	1.7%	-16.8%
Timber:							
	857,235,383	0.3%	-3.9%	0.633%	\$5,428,205	0.2%	-30.9%
Mining:							
	678,417,218	0.2%	26.3%	0.673%	\$4,568,807	0.2%	1.2%
Real & Personal:							
Subtotal	323,900,770,965	97.5%	45.1%	0.657%	\$2,128,859,594	97.6%	4.0%
Operating:							
Urban	1,877,458,838	0.6%	3.7%	0.836%	\$15,688,679	0.7%	-24.1%
Rural	6,272,001,507	1.9%	9.8%	0.593%	\$37,212,176	1.7%	-16.5%
Subtotal	8,149,460,344	2.5%	8.4%	0.649%	\$52,900,855	2.4%	-18.9%
Total Urban	202,421,514,887	61.0%	42.7%	0.756%	\$1,530,940,148	70.2%	4.0%
Total Rural	129,628,716,423	39.0%	45.9%	0.502%	\$650,820,301	29.8%	1.6%
Grand Total	332,050,231,309	100.0%	43.9%	0.657%	\$2,181,760,449	100.0%	3.3%

Values do not include urban renewal increments.

EPB00132_01-26-2023

Chart I-B

**Comparison of 2022 and 2021 Taxable Value and
Final Property Tax Collections by Category of Property**

12/19/2022

Adjusted for New Property Tax Replacements paid on Exempt Personal Property >\$100K

Category of Property	2022 Taxable Value Including 2021 Sub. Roll	% of Taxable Value in Category	% Change in Taxable Value 2021-2022	Estimated 2022 Tax Rate	Estimated 2022 Tax (\$)	% of Tax in Category	% Change in Taxes 2021-2022
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	108,491,071,426	32.7%	53.3%	0.758%	\$821,878,500	37.7%	12.1%
Rural owner-occupied	56,458,552,011	17.0%	56.5%	0.515%	\$290,983,732	13.4%	9.8%
Subtotal	164,949,623,437	49.8%	54.4%	0.675%	\$1,112,862,232	51.1%	11.5%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	46,350,176,210	14.0%	45.7%	0.703%	\$325,840,795	15.0%	6.2%
Rural non owner occupied	47,761,944,140	14.4%	55.2%	0.423%	\$201,926,566	9.3%	3.7%
Subtotal	94,112,120,350	28.4%	50.4%	0.561%	\$527,767,361	24.2%	5.2%
Residential subtotal	259,061,743,787	78.1%	52.9%	0.633%	1,640,629,593	75.4%	9.4%
Commercial:							
Urban	45,496,950,274	13.7%	21.3%	0.804%	\$364,427,970	16.7%	-11.4%
Rural	11,866,616,167	3.6%	22.4%	0.612%	\$73,082,362	3.4%	-8.3%
Subtotal	57,363,566,441	17.3%	21.5%	0.764%	\$437,510,332	20.1%	-10.9%
Agricultural:	5,512,326,837	1.7%	7.3%	0.666%	\$36,691,224	1.7%	-16.8%
Timber:	857,235,383	0.3%	-3.9%	0.633%	\$5,428,205	0.2%	-30.9%
Mining:	678,417,218	0.2%	26.3%	0.673%	\$4,568,807	0.2%	1.2%
Real & Personal:							
Subtotal	323,473,289,666	97.6%	44.9%	0.657%	2,124,828,161	97.6%	3.8%
Operating:							
Urban	1,856,491,880	0.6%	2.6%	0.836%	\$15,554,561	0.7%	-24.7%
Rural	6,207,668,565	1.9%	8.7%	0.593%	\$36,801,098	1.7%	-17.4%
Subtotal	8,064,160,444	2.4%	7.2%	0.649%	\$52,355,659	2.4%	-19.7%
Total Urban	202,194,689,790	61.0%	42.5%	0.756%	1,527,701,826	70.2%	3.8%
Total Rural	129,342,760,320	39.0%	45.6%	0.502%	649,481,993	29.8%	1.4%
Grand Total	331,537,450,110	100.0%	43.7%	0.657%	2,177,183,820	100.0%	3.1%

Values do not include urban renewal increments.

EPB00132_01-26-2023

Chart II
Effects of the 2022 Homeowner's Exemption
Values and Taxes Assuming NO Homeowner's Exemption

11/15/2022

Category of Property	2022 Taxable Value Plus Homeowner's Exemption (\$)	% of Market Value in Category	% Change in total Market Value 2021/2022	Estimated 2022 Tax Rate w/o Homeowner's Exemption	Estimated 2022 Tax w/o Homeowner's Exemption (\$)	% of Tax in Cat.	Changes in 2022 Taxes if NO Homeowner's Exemption	
							% change:	\$ change:
Primary Residential: (Homeowner's Exemption)								
Urban owner-occupied	146,052,848,356	37.7%	38.3%	0.650%	\$948,923,030	43.5%	15.5%	127,044,530
Rural owner-occupied	74,127,926,771	19.1%	41.6%	0.441%	\$326,794,683	15.0%	12.3%	35,810,952
Subtotal	220,180,775,127	56.9%	39.4%	0.579%	\$1,275,717,713	58.5%	14.6%	162,855,481
Other Residential: (No Homeowner's Exemption)								
Urban non owner occupied	46,350,176,210	12.0%	45.7%	0.600%	\$278,135,381	12.7%	-14.6%	(47,705,414)
Rural non owner occupied	47,761,944,140	12.3%	55.2%	0.370%	\$176,712,420	8.1%	-12.5%	(25,214,146)
Subtotal	94,112,120,350	24.3%	50.4%	0.483%	\$454,847,800	20.8%	-13.8%	(72,919,560)
Residential subtotal	314,292,895,477	81.2%	42.5%	0.551%	1,730,565,514	79.3%	5.5%	89,935,921
Commercial:								
Urban	45,702,808,413	11.8%	21.9%	0.671%	\$306,639,897	14.1%	-16.6%	(60,892,276)
Rural	12,088,239,327	3.1%	24.6%	0.510%	\$61,668,549	2.8%	-16.7%	(12,341,042)
Subtotal	57,791,047,740	14.9%	22.5%	0.637%	\$368,308,447	16.9%	-16.6%	(73,233,318)
Agricultural:	5,512,326,837	1.4%	7.3%	0.550%	\$30,326,191	1.4%	-17.3%	(6,365,033)
Timber:	857,235,383	0.2%	-3.9%	0.525%	\$4,499,152	0.2%	-17.1%	(929,054)
Mining:	678,417,218	0.2%	26.3%	0.592%	\$4,016,359	0.2%	-12.1%	(552,449)
Real & Personal								
Subtotal	379,131,922,655	97.9%	38.2%	0.564%	\$2,137,715,661	98.0%	0.4%	8,856,068
Operating:								
Urban	1,877,458,838	0.5%	3.7%	0.689%	\$12,927,442	0.6%	-17.6%	(2,761,237)
Rural	6,272,001,507	1.6%	9.8%	0.496%	\$31,117,346	1.4%	-16.4%	(6,094,830)
Subtotal	8,149,460,344	2.1%	8.4%	0.540%	\$44,044,788	2.0%	-16.7%	(8,856,068)
Total Urban	239,983,291,817	62.0%	35.8%	0.644%	\$1,546,625,750	70.9%	1.0%	15,685,602
Total Rural	147,298,091,183	38.0%	40.1%	0.431%	\$635,134,699	29.1%	-2.4%	(15,685,602)
Grand Total	387,281,382,999	100.0%	37.4%	0.563%	\$2,181,760,449	100.0%	0.0%	0

Values do not include urban renewal increments.

Chart III
Comparison of 2021 & 2022 Property Taxes and
Effects of 2022 Homeowner's Exemption on Individual Property

11/15/2022

Location	Type of Property	2021 Property Taxes (\$)	2022 Property Taxes (\$)	% Change 2021 - 2022	2022 Tax Without Homeowner's Exempt. (\$)	% Change in 2022 Tax if NO Home. Exempt
Urban	Primary Residential (Homeowner's Exemption)	1,056	1,368	29.5%	1,985	45.2%
Urban	Commercial	1,915	1,678	-12.4%	1,400	-16.6%
Rural	Primary Residential (Homeowner's Exemption)	749	930	24.3%	1,347	44.8%
Rural	Commercial	1,434	1,278	-10.9%	1,065	-16.7%
Rural	Farm	3,327	3,250	-2.3%	3,374	3.8%

Farm property is assumed to be valued as follows:

	2021	2022	Taxable Value: (after Home. Ex.) 2022
	Agricultural land	\$286,823	\$307,772
House	\$169,621	\$256,637	
Residential land	\$32,311	\$48,886	
Total	\$488,755	\$613,295	\$488,295

Commercial property is valued as follows:

	2021	2022
Commercial real and personal property	\$174,487	\$208,687

Primary Residential property is valued as follows:

Primary Residential (Homeowner's Exemption)	2021	2022	Taxable Value: (after Home. Ex.) 2022
	House	\$169,621	\$256,637
Residential land	\$32,311	\$48,886	
Total	\$201,932	\$305,523	\$180,523

Value Adjustments

Primary Residential (Homeowner's Exemption) values increased 51.3% in 2022;
Commercial values increased by 19.6% in 2022.
The remainder of residential and commercial value change is attributed to new construction.
Farm land values have been increased by 7.3% in 2022.

Chart IV

Percent of Total 2022 Property Taxes Paid by Each Major Category of Property

11/15/2022

County	Residential Property:						Commercial			Agriculture	Timber	Mining	Real & Persnl	Operating Property:		
	OOO	OOO	OOO	NOOC	NOOC	NOOC	Urban	Rural	Total					Subtotal	Urban	Rural
	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Total	Total	Total	Total	Urban	Rural	Total
ADA	53.6%	7.9%	61.4%	14.6%	2.4%	17.0%	20.0%	0.5%	20.5%	0.1%	0	0.0%	99.0%	0.7%	0.3%	1.0%
ADAMS	5.9%	24.7%	30.6%	8.1%	41.4%	49.4%	4.2%	3.7%	7.9%	2.8%	2.0%	0.0%	92.7%	0.3%	7.0%	7.3%
BANNOCK	48.9%	6.4%	55.3%	14.4%	3.0%	17.4%	21.2%	0.7%	21.9%	0.6%	0.0%	0.0%	95.2%	2.1%	2.8%	4.8%
BEAR LAKE	13.1%	8.3%	21.4%	13.1%	46.0%	59.1%	4.7%	2.0%	6.7%	2.9%	0.0%	0.0%	90.2%	0.6%	9.2%	9.8%
BENEWAH	10.1%	21.3%	31.5%	7.2%	27.8%	35.0%	11.3%	11.0%	22.3%	2.6%	6.4%	0.1%	97.8%	0.2%	2.0%	2.2%
BINGHAM	23.4%	30.5%	53.9%	7.2%	5.4%	12.5%	12.8%	10.0%	22.8%	5.3%	0	0	94.5%	0.8%	4.7%	5.5%
BLAINE	19.7%	11.5%	31.3%	40.4%	20.7%	61.1%	6.0%	0.7%	6.7%	0.4%	0.0%	0.0%	99.4%	0.1%	0.4%	0.6%
BOISE	4.5%	37.0%	41.5%	7.9%	41.5%	49.4%	3.4%	3.9%	7.3%	0.4%	0.3%	0.0%	98.9%	0.2%	1.0%	1.1%
BONNER	10.8%	25.3%	36.1%	12.0%	35.5%	47.5%	8.1%	4.4%	12.5%	0.2%	0.5%	0.0%	96.9%	0.7%	2.4%	3.1%
BONNEVILLE	41.8%	11.5%	53.3%	13.8%	4.1%	17.9%	23.7%	3.5%	27.2%	0.7%	0	0.0%	99.1%	0.4%	0.4%	0.9%
BOUNDARY	10.1%	31.2%	41.3%	8.9%	23.8%	32.7%	5.2%	7.8%	13.0%	2.6%	1.7%	0.0%	91.3%	1.0%	7.7%	8.7%
BUTTE	11.5%	18.8%	30.2%	9.9%	9.2%	19.1%	9.4%	9.3%	18.7%	24.4%	0	0.0%	92.4%	0.5%	7.0%	7.6%
CAMAS	8.0%	15.1%	23.1%	11.2%	33.3%	44.5%	4.7%	3.5%	8.3%	18.8%	0	0.1%	94.7%	0.9%	4.4%	5.3%
CANYON	41.5%	16.0%	57.6%	14.5%	6.6%	21.1%	16.1%	3.3%	19.3%	1.0%	0	0	98.9%	0.5%	0.5%	1.1%
CARIBOU	12.6%	7.1%	19.6%	4.0%	6.9%	10.9%	8.8%	10.5%	19.3%	7.7%	0	28.8%	86.3%	2.0%	11.7%	13.7%
CASSIA	14.3%	16.7%	31.0%	6.8%	7.3%	14.1%	13.7%	27.4%	41.1%	10.7%	0	0.0%	96.8%	0.5%	2.7%	3.2%
CLARK	6.0%	2.7%	8.7%	6.5%	11.3%	17.8%	3.5%	6.1%	9.6%	31.9%	0	0.0%	68.0%	2.8%	29.2%	32.0%
CLEARWATER	14.7%	17.9%	32.6%	12.4%	10.7%	23.1%	21.6%	6.6%	28.2%	1.5%	13.1%	0.0%	98.5%	0.5%	1.0%	1.5%
CUSTER	6.5%	13.4%	19.9%	15.2%	29.7%	45.0%	7.2%	10.3%	17.5%	4.3%	0	11.5%	98.1%	0.4%	1.5%	1.9%
ELMORE	37.4%	12.1%	49.5%	16.0%	8.9%	24.9%	7.5%	3.0%	10.6%	3.1%	0.0%	0.0%	88.0%	2.4%	9.6%	12.0%
FRANKLIN	36.5%	21.4%	57.9%	7.4%	7.7%	15.1%	8.5%	3.4%	11.9%	5.0%	0	0.2%	90.1%	2.4%	7.5%	9.9%
FREMONT	7.7%	13.5%	21.2%	11.8%	54.9%	66.7%	2.2%	4.6%	6.8%	3.5%	0.0%	0	98.2%	0.3%	1.5%	1.8%
GEM	21.0%	35.5%	56.5%	13.9%	15.1%	29.0%	6.6%	4.7%	11.3%	2.0%	0.0%	0.0%	98.8%	0.2%	1.0%	1.2%
GOODING	17.4%	20.5%	37.9%	7.3%	7.3%	14.6%	8.5%	18.6%	27.1%	10.9%	0	0	90.5%	0.7%	8.7%	9.5%
IDAHO	15.9%	24.2%	40.1%	12.4%	21.9%	34.3%	9.7%	7.9%	17.6%	4.7%	1.2%	0.1%	98.1%	0.5%	1.5%	1.9%
JEFFERSON	11.3%	48.9%	60.2%	7.7%	11.6%	19.3%	4.1%	8.5%	12.5%	4.7%	0.0%	0	96.7%	0.3%	3.0%	3.3%
JEROME	15.8%	16.5%	32.3%	7.9%	11.0%	18.9%	27.1%	7.7%	34.8%	9.0%	0	0.0%	95.0%	0.4%	4.6%	5.0%
KOOTENAI	35.4%	15.1%	50.4%	16.6%	16.8%	33.4%	12.9%	1.5%	14.4%	0.1%	0.2%	0.0%	98.6%	0.6%	0.8%	1.4%
LATAH	33.2%	18.9%	52.1%	13.6%	5.1%	18.7%	18.7%	2.7%	21.4%	4.3%	1.9%	0.0%	98.4%	0.7%	0.9%	1.6%
LEMHI	15.2%	25.6%	40.8%	13.2%	20.7%	33.9%	12.1%	4.6%	16.6%	5.2%	0	0.2%	96.8%	0.5%	2.7%	3.2%
LEWIS	20.7%	9.1%	29.8%	13.5%	7.4%	21.0%	13.3%	5.7%	19.0%	26.1%	1.2%	0.0%	97.0%	0.9%	2.1%	3.0%
LINCOLN	11.6%	10.8%	22.5%	13.5%	5.6%	19.0%	4.2%	15.2%	19.4%	14.9%	0	0.1%	75.9%	2.3%	21.8%	24.1%
MADISON	20.4%	18.0%	38.3%	10.1%	4.4%	14.5%	37.8%	4.7%	42.6%	3.0%	0.0%	0	98.4%	0.5%	1.1%	1.6%
MINIDOKA	19.4%	19.0%	38.4%	10.9%	11.4%	22.2%	15.7%	9.2%	24.9%	10.7%	0	0	96.2%	0.6%	3.2%	3.8%
NEZ PERCE	43.9%	6.2%	50.1%	9.1%	2.9%	12.0%	24.0%	10.1%	34.1%	1.6%	0.2%	0	97.9%	1.3%	0.8%	2.1%
ONEIDA	25.3%	17.3%	42.6%	9.5%	6.7%	16.2%	9.4%	6.0%	15.4%	11.2%	0	0.0%	85.4%	1.6%	13.1%	14.6%
OWYHEE	12.8%	36.3%	49.0%	11.8%	9.0%	20.8%	4.9%	9.9%	14.8%	6.8%	0.0%	0.1%	91.5%	0.5%	8.0%	8.5%
PAYETTE	31.7%	16.9%	48.6%	13.4%	7.6%	21.0%	17.1%	5.5%	22.5%	1.9%	0	0.0%	94.1%	0.8%	5.1%	5.9%
POWER	9.9%	7.9%	17.8%	6.2%	5.7%	11.9%	6.2%	31.8%	38.0%	12.8%	0	0	80.5%	0.9%	18.6%	19.5%
SHOSHONE	17.3%	13.0%	30.3%	18.0%	15.9%	33.9%	13.2%	8.5%	21.8%	0.1%	5.5%	3.4%	94.9%	1.3%	3.8%	5.1%
TETON	10.4%	17.9%	28.3%	21.0%	40.9%	61.9%	6.1%	2.0%	8.1%	1.2%	0	0.0%	99.7%	0.1%	0.2%	0.3%
TWIN FALLS	34.3%	15.9%	50.2%	15.1%	5.1%	20.3%	20.7%	2.9%	23.6%	3.6%	0	0	97.6%	0.7%	1.8%	2.4%
VALLEY	10.8%	7.2%	17.9%	42.1%	30.6%	72.7%	8.0%	0.7%	8.6%	0.1%	0.1%	0.0%	99.4%	0.2%	0.3%	0.6%
WASHINGTON	21.8%	18.3%	40.1%	10.9%	7.6%	18.5%	6.5%	4.1%	10.6%	7.6%	0.0%	0.0%	76.7%	1.1%	22.2%	23.3%

Note: A 0.0% indicates a small amount in this category.

Chart V-A

Comparison of 2021 - 2022 Property Tax Budgets by District Type			
District Category 11/7/22	Property Tax		% Change
	2021	2022	
County	560,115,518	583,232,343	4.1%
City	571,220,393	598,481,538	4.8%
School	593,294,026	596,067,358	0.5%
Ambulance	33,122,488	34,981,880	5.6%
Auditorium	17,786	19,927	12.0%
Cemetery	7,903,138	8,328,054	5.4%
Extermination	1,155,459	1,199,386	3.8%
Fire	113,002,016	119,256,747	5.5%
Flood Control	889,067	940,662	5.8%
Roads & Highways	129,525,419	131,362,245	1.4%
Hospital	10,006,705	10,443,692	4.4%
Junior College	37,632,310	39,066,225	3.8%
Library	32,859,949	34,358,573	4.6%
Abatement	9,034,683	9,931,641	9.9%
Port	405,000	405,000	0.0%
Recreation	6,996,276	7,118,699	1.7%
Sewer Incl Rec Sewer	546,532	565,853	3.5%
Sewer & Water	3,224,293	3,493,375	8.3%
Water	190,248	221,416	16.4%
Watershed	130,000	132,000	1.5%
Community Infrastructure	1,461,475	2,153,835	47.4%
Total:	2,112,732,781	2,181,760,449	3.3%

Chart V-B

Comparison of 2021 - 2022 Property Tax by District Type (Subtracting New Personal Property Replacement Monies)			
District Category 12/15/22	Property Tax		% Change
	2021	2022	
County	560,115,518	582,098,219	3.9%
City	571,220,393	597,182,268	4.5%
School	593,294,026	594,950,714	0.3%
Ambulance	33,122,488	34,921,960	5.4%
Auditorium	17,786	19,894	11.9%
Cemetery	7,903,138	8,308,062	5.1%
Extermination	1,155,459	1,198,251	3.7%
Fire	113,002,016	119,138,474	5.4%
Flood Control	889,067	940,662	5.8%
Roads & Highways	129,525,419	131,132,115	1.2%
Hospital	10,006,705	10,417,037	4.1%
Junior College	37,632,310	39,008,048	3.7%
Library	32,859,949	34,306,857	4.4%
Abatement	9,034,683	9,912,989	9.7%
Port	405,000	403,617	-0.3%
Recreation	6,996,276	7,105,402	1.6%
Sewer Incl Rec Sewer	546,532	565,721	3.5%
Sewer & Water	3,224,293	3,492,471	8.3%
Water	190,248	221,394	16.4%
Watershed	130,000	132,000	1.5%
Community Infrastructure	1,461,475	2,153,835	47.4%
Total:	2,112,732,781	2,177,609,990	3.1%

Differences between these charts are caused by state funds replacing property tax on newly exempt personal property due to the increase in the maximum exemption amount.

Chart VI:

2022 School Property Tax Budgets by Fund Comparison of 2021 - 2022 School Property Tax Budgets					
Fund	2021 \$ AMOUNT	2022 \$ AMOUNT	% of Total	\$ CHANGE 2021 - 2022	% Difference
11/3/2022					
General M&O*	101,683,243	109,151,581	18.31%	7,468,338	7.34%
Budget Stabilization	35,431,084	35,430,732	5.94%	(352)	0.00%
Tort	3,730,891	4,146,058	0.70%	415,167	11.13%
Tuition	178,718	178,743	0.03%	25	0.01%
Bonds	175,714,764	167,905,422	28.17%	(7,809,342)	-4.44%
Cosa	2,107,136	1,729,049	0.29%	(378,087)	-17.94%
Cosa Plant Facilities	0	666,787	0.11%	666,787	0.00%
State Authorized P.F.	1,045,022	771,522	0.13%	(273,500)	-26.17%
Emergency	2,044,683	2,035,191	0.34%	(9,492)	-0.46%
63-1305 Judgment	214,870	4,644	0.00%	(210,226)	-97.84%
Supplemental	218,250,986	217,492,747	36.49%	(758,239)	-0.35%
Plant Facility	52,892,629	56,554,882	9.49%	3,662,253	6.92%
TOTALS:	593,294,026	596,067,358	100.00%	2,773,332	0.47%

2021 - 2022 Comparison of M&O and Voter Approved Exempt Funds used by Schools		
Fund	2021	2022
M&O	1	1
Budget Stabilization	4	4
Bond	63	59
Plant Facility	51	49
Supplemental	89	91

Chart VII:

Comparison of Property Tax Budgets 2021 - 2022 by Type of Taxing District					
District	2021 Dollars	2022 Dollars	2021 - 2022 Change		% Total 2022 Property Tax
			Dollars	Percent	
County	560,115,518	583,232,343	23,116,825	4.13%	26.73%
City	571,220,393	598,481,538	27,261,145	4.77%	27.43%
School (all funds)	593,294,026	596,067,358	2,773,332	0.47%	27.32%
Cemetery	7,903,138	8,328,054	424,916	5.38%	0.38%
Fire	113,002,016	119,256,747	6,254,731	5.54%	5.47%
Highway	129,525,419	131,362,245	1,836,826	1.42%	6.02%
Hospital	10,006,705	10,443,692	436,987	4.37%	0.48%
Junior College	37,632,310	39,066,225	1,433,915	3.81%	1.79%
Library	32,859,949	34,358,573	1,498,624	4.56%	1.57%
Other	57,173,307	61,163,674	3,990,367	6.98%	2.80%
Totals:	2,112,732,781	2,181,760,449	69,027,668	3.27%	100.00%

Comparison of Property Tax Budgets 2021 - 2022 by Type of Taxing District Exempt - Non Exempt Fund Comparison Only								
District	Exempt Property Tax Funds				Non Exempt Property Tax Funds			
	2021 Dollars	2022 Dollars	2021 - 2022 Change		2021 Dollars	2022 Dollars	2021 - 2022 Change	
			Dollars	Percent			Dollars	Percent
County	2,400,798	2,352,250	(48,548)	-2.02%	557,714,720	580,880,093	23,165,373	4.15%
City	8,420,353	8,464,243	43,890	0.52%	562,800,040	590,017,295	27,217,255	4.84%
School (Less M&O + Budget Stabilization)	452,448,808	447,338,987	(5,109,821)	-1.13%	3,730,891	4,146,058	415,167	11.13%
School M&O	101,683,243	109,151,581	7,468,338	7.34%				
School Budget Stabilization	35,431,084	35,430,732	(352)	0.00%				
Cemetery	129,912	288,823	158,911	122.32%	7,773,226	8,039,231	266,005	3.42%
Fire	3,776,569	3,464,388	(312,181)	-8.27%	109,225,447	115,792,359	6,566,912	6.01%
Highway	1,215,881	1,301,973	86,092	7.08%	128,309,538	130,060,272	1,750,734	1.36%
Hospital	1,486,201	638,265	(847,936)	-57.05%	8,520,504	9,805,427	1,284,923	15.08%
Junior College	1,899	0	(1,899)	-100.00%	37,630,411	39,066,225	1,435,814	3.82%
Library	2,298,727	2,547,466	248,739	10.82%	30,561,222	31,811,107	1,249,885	4.09%
Other	2,038,105	2,749,192	711,087	34.89%	55,135,202	58,414,482	3,279,280	5.95%
Totals:	611,331,580	613,727,900	2,396,320	0.39%	1,501,401,201	1,568,032,549	66,631,348	4.44%

Chart VIII

2022 AVERAGE PROPERTY TAX RATES			
11/09/22			
COUNTY	AVERAGE URBAN %	AVERAGE RURAL %	OVERALL AVERAGE PROP. TAX %
ADA	0.681%	0.592%	0.671%
ADAMS	0.601%	0.327%	0.352%
BANNOCK	1.209%	0.612%	1.069%
BEAR LAKE	0.568%	0.357%	0.404%
BENEWAH	0.859%	0.639%	0.683%
BINGHAM	1.309%	0.791%	0.956%
BLAINE	0.402%	0.325%	0.375%
BOISE	0.634%	0.345%	0.363%
BONNER	0.713%	0.422%	0.478%
BONNEVILLE	1.022%	0.543%	0.867%
BOUNDARY	0.611%	0.418%	0.452%
BUTTE	1.489%	0.927%	1.033%
CAMAS	1.230%	0.671%	0.750%
CANYON	0.763%	0.486%	0.663%
CARIBOU	1.430%	0.724%	0.837%
CASSIA	1.008%	0.667%	0.785%
CLARK	0.831%	0.598%	0.634%
CLEARWATER	1.358%	0.818%	0.975%
CUSTER	0.653%	0.440%	0.480%
ELMORE	1.082%	0.517%	0.764%
FRANKLIN	0.839%	0.628%	0.730%
FREMONT	0.811%	0.560%	0.603%
GEM	0.545%	0.303%	0.370%
GOODING	0.977%	0.602%	0.690%
IDAHO	0.644%	0.262%	0.335%
JEFFERSON	1.143%	0.672%	0.739%
JEROME	1.584%	0.965%	1.201%
KOOTENAI	0.537%	0.360%	0.459%
LATAH	1.342%	0.965%	1.182%
LEMHI	0.683%	0.362%	0.441%
LEWIS	1.375%	0.904%	1.084%
LINCOLN	1.250%	0.664%	0.763%
MADISON	1.201%	0.977%	1.121%
MINIDOKA	0.988%	0.633%	0.760%
NEZ PERCE	1.667%	1.002%	1.465%
ONEIDA	1.139%	0.577%	0.733%
OWYHEE	0.769%	0.589%	0.626%
PAYETTE	0.778%	0.414%	0.585%
POWER	1.896%	1.232%	1.342%
SHOSHONE	1.086%	0.770%	0.905%
TETON	0.662%	0.345%	0.426%
TWIN FALLS	1.155%	0.753%	1.000%
VALLEY	0.604%	0.199%	0.336%
WASHINGTON	1.174%	0.697%	0.831%
Statewide:	0.754%	0.499%	0.656%