

2021 MARKET VALUES AND PROPERTY TAXES

For 2021, the State Tax Commission approved property tax levies of \$2.113 billion based on budgets previously certified by taxing districts. This amount is considerably higher than the corresponding amount levied in 2020 due mostly to \$117.6 million in one-time tax relief provided in 32 cities and 11 counties that participated in the governor’s public safety grant initiative (GPSGI) program. Table 1 shows comparisons with both this reduced 2020 amount levied and what the 2020 amount levied would have been without the special tax relief.

Table 1: 2020 v. 2021 property tax – district types with major changes shown

District	2020 Dollars Levied	GPSGI Allocations	2020 Total*	2021 Dollars Levied	2020 - 2021 Amount Levied Change		2020 - 2021 Total Budget Change*	
					Dollars	Percent	Dollars	Percent
County	516,945,821	36,354,009	553,299,830	560,115,518	43,169,697	8.35%	6,815,688	1.23%
City	473,723,119	81,200,706	554,923,825	571,220,393	97,497,274	20.58%	16,296,568	2.94%
Fire	90,346,744		90,346,744	113,002,016	22,655,272	25.08%	22,655,272	25.08%
Other	849,630,519		849,630,519	868,394,854	18,764,335	2.21%	18,764,335	2.21%
Totals:	1,930,646,203	117,554,715	2,048,200,918	2,112,732,781	182,086,578	9.43%	64,531,863	3.15%
*Total includes GPSGI allocations which provided taxpayer relief during COVID-19 pandemic								

Table 1 shows the effect of the GPSGI funds as well as the significant increase in property taxes for fire districts that resulted from the annexation of three cities (Nampa, Ammon, and Wallace) into regional fire districts. Notably, without the GPSGI tax relief, total property taxes would have increased just 3.2% since 2020.

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.

After significant decreases related to expiring bonds and emergency fund reductions in 2020, school district levies were essentially flat in 2021. Bond levies however decreased (\$6.9 million, which reflects an \$8.9 million decrease in the West Ada School District, compensated somewhat by increases elsewhere), while emergency funds increased, but remained far below 2019 levels. School supplemental funds also increased. The largest overall increase was in the Boise School District, which is the only district with a rate-based levy component that ties most increases to upward valuation changes which were significant in 2021.

Aside from districts previously receiving GPSGI grants and fire districts, the rate of increase in property tax budgets for special purpose taxing districts was just 2.2%. Detail is found in both Table 5 in this report and Chart V in the appendix.

In terms of taxable value, this year’s 20.2% overall increase far exceeds last year’s 9.7% increase and is the largest single year increase since this comparison series began in 1981, surpassing the 19.8% increase from 2005 to 2006. Interestingly, this year’s increase occurred despite a significant increase in the homeowner’s exemption maximum from \$100,000 to \$125,000 and reflects the net value increase after applying the homeowner’s exemption to the 2021 assessed values. As has been the case each year since 2016, the 2021 value gains were more concentrated in residential property sectors, with a 24.6% increase in that sector’s assessed values and 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 6.

Despite cities and counties adding back one-time GPSGI tax relief to amounts to be levied in 2021, given this year’s exceptional value increase, tax rates across the state tended to decrease in 2021. Current average tax rates by county are shown in Chart VIII. Only seven counties showed increases in average tax rates from 2020 to 2021. If

compared to 2019 when tax rates were not pushed downward by one-time GPSGI tax relief monies, every county showed lower average tax rates in 2021. In addition, statewide overall average tax rates dropped 9% this year, a bit less than last year's drop of 13.5% which was partly fueled by the GPSGI tax relief.

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 6).

Aside from increases related specifically to the one-time nature of the GPSGI tax relief in 2020, many taxing districts show property tax budget increases in excess of the general 3% limit. These increases are permitted by alternate provisions of law, including additional budget capacity related to new construction and increases due to voter approved levies, primarily for school districts. Table 2 quantifies these changes and organizes them into primary components.

Table 2: Major Components of 2020 to 2021 Property Tax Changes

Major causes of change in total property tax	Potential increase amount*
3% general cap	\$39.8 million
Increase due to one-time property tax relief funds distributed in 2020 (but not 2021)	\$117.6 million
Increases<decreases> in bonds and exempt levies other than M&O	\$6.6 million
Increase in Boise School District M&O	\$8.0 million
Additional dollars available due to annexation	\$17.0 million
<Reductions> to city fire budgets due to annexations by fire districts	<\$11.6 million>
Net tax increases <decrease> due to use <accumulation> of Forgone Amount	<\$9.0 million>
Other increases attributable to new construction	\$13.7 million
Overall increase	\$182.1 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 \$9.0 million in 2021 to \$136.7 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 2021 overall average levy rate is 0.916%, which is the lowest since this analysis series began in 1980.

Table 3 lists many of the notable changes in property tax portions of taxing district budgets for 2021 in comparison to 2020. 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 3, refers only to the property tax portion of a district's budget. Increases that were directly the result of participation in the GPSGI funds that were available in 2020, but not in 2021, are not included in Table 3, but are found in Tables 7a and 7b.

Table 3: Significant Property Tax Budget Changes in 2021

County	Taxing District	Description of Change	\$ Amount of Change
Ada / Canyon	West Ada School District #2	Decreased Bond Fund	<9,000,000>
Ada	Meridian Fire District	Increased M&O	568,000
Ada	Harris Ranch Community Infrastructure District	Increased Bond Fund	393,000
Adams	Council Valley Library District	Decreased M&O	<30,000>

Table 3 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Bannock	North Bannock Fire District	Decreased Budget	<183,000>
Bear Lake	Bear Lake County Fire District	Increased budget by using accrued forgone	50,000
Bear Lake	Fish Haven Abatement District	Increased budget after previous decrease	20,000
Benewah / Kootenai	Kootenai School District #274	Decreased budget	<121,000>
Benewah / Kootenai	Plummer / Worley School #44	Eliminated Supplemental fund	<520,000>
Bingham / Bonneville	Shelley School District #60	Eliminated Plant Facilities fund and Increased Bond Fund	527,000
Boise	Garden Valley School District #71	Eliminated Emergency Fund and Increased Bond Fund	226,000
Bonner	Bonner County Ambulance District	Increased budget	761,000
Bonner	East Bonner Library District	Decreased budget	<600,000>
Bonneville	Ammon City	Decreased budget due to annexation into fire district	<817,000>
Bonneville	Swan Valley School District #92	New Plant Facilities Fund	60,000
Bonneville	Bonneville Fire District #1	Increased budget due to annexation of Ammon City	1,214,000
Camas	Camas Cemetery District	New Bond fund	28,800
Canyon	Nampa City	Offset between loss of GPSGI tax relief and lower budget due to annexation by Nampa Fire District	908,000
Ada /Canyon	Kuna School District #3	Decreased Bond Fund	<576,000>
Canyon	Wilder School District #133	Increased COSA and Bond Funds	199,000
Canyon	Notus School District #135	Increased Plant Facilities and COSA funds	220,000
Canyon	Nampa Fire District	Annexation of City of Nampa	13,747,000
Canyon	Wilder Fire District	Decreased Budget	<116,000>

Table 3 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Bear Lake / Bonneville / Caribou	Soda Springs School District #150	New Emergency Fund	354,000
Cassia / Twin Falls	Rock Creek Fire District	New Override	657,000
Clearwater	Pierce Recreation District	New Bond Fund	28,000
Custer / Lemhi	Challis School District #181	Increased Supplemental Fund	200,000
Custer	Stanley Library District	Increased Budget	18,000
Elmore / Owyhee	Grandview Fire District	Increased Budget / used all forgone	101,000
Fremont / Madison	Sugar Salem School District # 322	Decreased Bond fund	<383,000>
Fremont	Fremont County Road and Bridge	Increased Budget (compensated by other county funds)	631,000
Boise / Gem	Emmett School District # 221	Decreased Supplemental Fund	<495,000>
Gem	Gem County Road and Bridge	Increased Budget (compensated by other county funds)	202,000
Gooding / Twin Falls	Hagerman School District # 233	Decreased Supplemental Fund	<49,000>
Gooding / Twin Falls	Buhl School District # 412	Eliminated Bond Fund	<784,000>
Idaho	Idaho County	Increased Budget by using all forgone (see road and bridge as well)	672,000
Idaho	Idaho County Road and Bridge	New levy	109,000
Idaho / Lewis	Cottonwood School District # 242	Decreased Supplemental Fund	<49,000>
Idaho	Grangeville Fire District	New Override	54,000
Jefferson	Jefferson County	Increased Budget after Decrease in 2020	2,235,000
Jefferson / Bonneville	Ririe School District # 252	Eliminated one Bond Fund	<24,000>
Jefferson	West Jefferson Fire District	Decreased M&O Budget	<17,000>
Kootenai	Kootenai Fire District	New Bond Fund	2,215,000
Latah	Moscow School District # 281	Decreased Permanent Supplemental Fund	<747,000>
Latah	Potlatch School District # 285	Decreased Supplemental Fund	<95,000>

Table 3 (continued)

County	Taxing District	Description of Change	\$ Amount of Change
Latah	Troy School District # 287	Eliminated Bond Fund	<166,000>
Lewis	Craigmont City	Decreased General Fund	<23,000>
Madison	Madison Library District	Increased Budget	222,000
Madison	Madison Mosquito Abatement District	Decreased Budget	<105,000>
Owyhee	Owyhee County including County Road and Bridge	Increased Budget (after compensating for GPSGI funds)	208,000
Canyon / Owyhee	Homedale School District # 370	Decreased Plant Facilities Fund and New Bond Fund	368,000
Owyhee / Twin Falls	Three Creek School District # 416	Increased Bond Fund	5,100
Owyhee	Murphy-Reynolds-Wilson Fire District	Increased Budget	20,000
Payette	Payette City	Increased Budget taking forgone (after compensating for GPSGI funds)	249,000
Payette	Fruitland School District # 373	Decreased Bond Fund	<136,000>
Power	Arbon School District # 383	Decreased Tuition Fund	<3,000>
Power	Power County Ambulance District	Increased Budget (included forgone)	92,000
Power	Power County Abatement District	Decreased Budget	<53,000>
Shoshone	Wallace City	Decreased Budget due to annexation of city to Fire District #1	<64,000>
Shoshone	Shoshone Fire District #1	Increased budget due to annexation of city of Wallace	136,000
Shoshone	West Shoshone Hospital District	Decreased Budget	<42,000>
Twin Falls	Kimberly City	Increased Budget including \$38,000 forgone	259,000
Twin Falls	Filer School District # 413	Decreased Bond Fund	<173,000>
Valley	Cascade School District	Decreased Bond Fund	<79,000>
Washington	Cambridge Fire District	Decreased Bond Fund	<6,000>

Historical Perspective

Tables 4 and 5 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 levied to be paid by taxpayers. Therefore, it excludes taxing district personal property and agricultural exemption replacement money paid by the state. Table 5 has been similarly adjusted to reflect only amounts ultimately paid through local property taxes.

Table 4: 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)

As shown in Table 4, 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%.

Table 5: Five period distribution of budgeted property tax by major local unit of government

Unit of Government	2013 Taxes Mill. \$	2015 Taxes Mill. \$	2017 Taxes Mill. \$	2019 Taxes Mill. \$	2021 Taxes Mill. \$	% Ch. 19 – 21
County	388.6	428.1	480.2	543.1	560.1	+ 3.1
City	397.8	434.4	483.3	538.5	571.2	+ 6.1
School	447.2	488.5	533.9	619.8	593.3	- 4.3
Highway	94.5	102.1	108.9	119.0	129.5	+ 8.9
All Other	157.6	171.5	189.2	214.8	258.6	+ 20.4
TOTAL	1,485.7	1,624.6	1,795.5	2,035.2	2112.7	+ 3.8

Note that Table 5 was modified this year to look at 2-year periods. This presents a more accurate long term picture of tax changes and avoids the distortion of the one-time reduction and subsequent increase related to the GPSGI tax relief monies provided in 2020.

In addition to the summary information found in Table 5 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 2.534%. The lowest rate is in one area of rural Idaho County, where the rate is 0.236%.

Charts

Charts containing property tax budget and market value information follow the narrative portion of this report. The attachment entitled "2021 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 2021 amounts with those submitted in 2020. Some of these charts also include comparisons with 2019 to avoid the one year distortion of comparing just to 2020 with its GPSGI provided tax relief.

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 26.4% in 2021. This was considerably more than previous high of 21.7% in 2019. There is no comparable year, at least back to 1994, the year this grouping was first analyzed separately. In 2021, non-owner-occupied residential property values increased 21.7%, compared to 9.1% in 2020 and 12.3% in 2019. The overall proportion of value now concentrated in the residential sector as a whole is 73.4%, the highest in the history of this analysis, which began in 1980. With no new tax relief in 2021 (i.e., GPSGI monies provided one-year tax relief in 2020), overall residential taxes were up 12.7%, a bit higher than 2019's 10.2% increase.

Table 6 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 23.6% in taxable value from 2020 to 2021 as compared to a 10% increase from 2019 to 2020 and a 17.5% increase from 2018 to 2019.
- 2021 increases are despite an increase in the maximum homeowner's exemption from \$100,000 to \$125,000.
- Taxable values of other existing residential property increased 18.7% in 2021.
- This year existing commercial property values increased 7.1%, as opposed to 3.6% in 2020 and 5.7% between 2018 and 2019.
- These three sectors (primary residential, other residential, and commercial) constitute 93.9% 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 (14.5%) and this increase exceeded the overall property tax increase in 2021 of 9.4%.
 - Existing primary residential property taxes increased about 12.0%, while existing other residential property taxes increased 6.7%
 - Existing commercial property taxes decreased 0.3% on average.

Because of the one-year effects of GPSGI tax relief, it is more appropriate and meaningful to compare 2019 and 2021 in terms of the rate of change in taxes, particularly for existing property. In that longer term comparison, taxes paid by existing owner-occupied residential property are up 5.8% over the two year period, as opposed to 12% in comparison to the 2020 low point resulting from GPSGI tax relief.

Overall, the proportion of property taxes paid by all residential property increased from 67.9% in 2019 to 68.9% in 2020 and then to 71.0% in 2021. It 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 2020 to 2021. Table 6 shows the effect of new construction (including change of land use classification) on the three most significant major categories of property. Table 6 has also been modified from previous year's versions to include a comparison with 2019.

Table 6: 2019 – 2021 tax changes on existing property

Type of Property	2020 Taxable Value (\$ Millions)	2021 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 2020 - 2021	Estimated average percent change in taxes on existing property 2019 - 2021
Primary Residential (eligible for homeowner's exemption)	84,497	106,804	2,349.4	+26.4%	+ 23.6%	+ 12.0%	+ 5.8%
Other Residential	51,467	62,629	1,356.9	+21.7%	+ 18.7%	+ 6.7%	- 1.4%
Commercial and Industrial	42,540	47,194	1,643.8	+ 10.9%	+ 7.1%	- 0.3%	- 11.8%

In Table 6 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. Note that 2020 taxable value amounts for residential property were revised due to corrections subsequent to the original report.

GPSGI Detail

In 2020, 32 cities and 11 counties accepted GPSGI monies and subsequently lowered their property tax budgets by \$117.6 million. Since this was only available for one year, increases were expected and experienced in these cities and counties in 2021. Table 7a reports the property taxes levied by cities involved in this program, while Table 7b shows counties in both years and the amount of increase in comparison to 2020 levies after GPSGI tax relief and based on what total property taxes would have been without that tax relief.

Table 7a: Property Tax and Budget Changes in Cities accepting GPSGI funds in 2020

Cities	GPSGI Funds Used as Tax Relief (\$)	2020 P-Tax levied \$ (GPSGI not included)	2020 P-Tax Budget (\$) (GPSGI funds included)	2021 P-Tax Budget & Amount Levied (\$)	% Change in Amount Levied	% Change in P-Tax Budget
Bellevue	150,610	556,354	706,964	760,293	36.7%	7.5%
Boise	27,065,756	133,652,118	160,717,874	167,948,572	25.7%	4.5%
Buhl	271,426	1,484,854	1,756,280	1,849,601	24.6%	5.3%
Challis	32,666	277,756	310,422	311,242	12.1%	0.3%
Chubbuck	1,188,803	5,063,112	6,251,915	6,671,550	31.8%	6.7%
Coeur d'Alene	5,576,139	18,368,890	23,945,029	24,259,528	32.1%	1.3%
Garden City	1,504,410	3,079,604	4,584,014	4,787,305	55.5%	4.4%
Homedale	8,229	476,361	484,590	512,464	7.6%	5.8%
Horseshoe Bend	2,469	189,840	192,309	205,000	8.0%	6.6%
Idaho City	33,714	93,642	127,356	138,982	48.4%	9.1%
Idaho Falls	6,664,551	31,727,891	38,392,442	40,674,682	28.2%	5.9%
Inkom	19,747	244,769	264,516	280,899	14.8%	6.2%
Jerome	685,933	4,462,621	5,148,554	5,189,554	16.3%	0.8%
Kimberly	215,535	1,054,625	1,270,160	1,380,851	30.9%	8.7%
Lewiston	2,734,562	19,780,390	22,514,952	23,138,000	17.0%	2.8%
McCall	278,014	6,159,576	6,437,590	7,172,449	16.4%	11.4%
Meridian	9,315,579	29,779,343	39,094,922	42,240,591	41.8%	8.0%
Moscow	1,546,384	5,730,141	7,276,525	7,537,647	31.5%	3.6%
Nampa*	8,360,723	37,680,208	46,040,931	38,587,713	2.4%	-16.2%
Parma	154,329	526,454	680,783	723,138	37.4%	6.2%
Payette	395,273	2,060,324	2,455,597	2,704,533	31.3%	10.1%
Pocatello	4,962,640	25,511,823	30,474,463	31,730,674	24.4%	4.1%
Preston	221,236	889,908	1,111,144	1,144,925	28.7%	3.0%
Rathdrum	586,336	2,465,249	3,051,585	3,202,184	29.9%	4.9%
Rexburg	1,402,290	4,149,662	5,551,952	5,867,063	41.4%	5.7%
Rigby	152,184	1,313,147	1,465,331	1,578,731	20.2%	7.7%
Salmon	145,387	987,508	1,132,895	1,155,552	17.0%	2.0%
Sandpoint	934,757	3,521,080	4,455,837	4,685,852	33.1%	5.2%
Soda Springs	228,001	730,525	958,526	1,018,145	39.4%	6.2%
Sun Valley	830,511	3,182,166	4,012,677	3,780,239	18.8%	-5.8%
Twin Falls	5,294,812	18,240,103	23,534,915	25,132,107	37.8%	6.8%
Weiser	237,700	1,592,598	1,830,298	1,904,475	19.6%	4.1%
Subtotal cities	81,200,706	365,032,642	446,233,348	456,370,066	25.0%	2.3%

- Nampa's budget amount decreased because of reductions in the budget for their fire department after annexation of the city into the Nampa Fire District.

Table 7b: Property Tax and Budget Changes in Counties accepting GPSGI funds in 2020

Counties	GPSGI Funds Used as Tax Relief (\$)	2020 P-Tax levied \$ (GPSGI not included)	2020 P-Tax Budget (\$) (GPSGI funds included)	2021 P-Tax Budget & Amount Levied (\$)	% Change in Amount Levied	% Change in P-Tax Budget
Ada	15,344,723	129,207,710	144,552,433	132,120,454	2.3%	-8.6%
Adams	468,609	2,020,982	2,489,591	2,592,605	28.3%	4.1%
Bannock	4,920,135	22,847,060	27,767,195	28,133,483	23.1%	1.3%
Bingham	1,917,335	11,333,794	13,251,129	13,788,515	21.7%	4.1%
Boise	632,979	4,238,475	4,871,454	5,203,945	22.8%	6.8%
Bonneville	6,417,849	27,364,935	33,782,784	35,888,465	31.1%	6.2%
Boundary	1,257,900	4,124,946	5,382,846	5,388,573	30.6%	0.1%
Jefferson	1,814,776	5,784,552	7,599,328	8,022,041	38.7%	5.6%
Lincoln	87,000	1,325,695	1,412,695	1,467,883	10.7%	3.9%
Madison	1,999,539	11,622,687	13,622,226	13,731,843	18.1%	0.8%
Owyhee	795,202	2,296,603	3,091,805	3,299,461	43.7%	6.7%
Payette	697,962	6,041,701	6,739,663	6,590,327	9.1%	-2.2%
Subtotal counties	36,354,009	228,209,140	264,563,149	256,227,595	12.3%	-3.2%

Alan S. Dornfest
Property Tax Policy Bureau Chief
December 22, 2021

2021 Property Tax Analysis Charts

Chart	Title
I	Comparison of 2020 and 2021 Taxable Market Value and Estimated Property Tax Collections by Category of Property.
II	Effects of 2021 Homeowner's Exemption
III	Comparison of 2020 and 2021 Property Taxes and Effects of 2019 Homeowner's Exemption on Individual Property
IV	Percent of Total 2021 Property Taxes Paid by Each Major Category of Property
V	Comparison of 2020 – 2021 Property Tax by District Type
VI	School Property Taxes by Fund 2020 – 2021
VII-A	Comparison of Property Tax Budget 2020 – 2021 by Type of Taxing District
VII-B	Comparison of Property Tax Budget 2020 – 2021 by Type of Taxing District (exempt & non-exempt funds separated)
VIII	2021 Average Property Tax Rates

Chart I
Comparison of 2021 and 2020 Taxable Value and
Final Property Tax Collections by Category of Property

12/20/2021

Category of Property	2021 Taxable Value Including 2020 Sub. Roll	% of Taxable Value in Category	% Change in Taxable Value 2020/2021	Estimated 2021 Tax Rate	Estimated 2021 Tax (\$)	% of Tax in Category	% Change in Taxes 2020/2021
Primary Residential: (Homeowner's Exemption)							
Urban owner-occupied	70,787,212,025	30.7%	27.9%	1.040%	\$736,297,225	34.9%	16.7%
Rural owner-occupied	36,016,737,462	15.6%	23.5%	0.726%	\$261,478,252	12.4%	8.9%
Subtotal	106,803,949,488	46.3%	26.4%	0.934%	\$997,775,477	47.2%	14.5%
Other Residential: (No Homeowner's Exemption)							
Urban non owner occupied	31,798,656,506	13.8%	21.8%	0.967%	\$307,436,383	14.6%	10.9%
Rural non owner occupied	30,829,996,397	13.4%	21.5%	0.629%	\$193,992,656	9.2%	6.9%
Subtotal	62,628,652,902	27.1%	21.7%	0.801%	\$501,429,039	23.7%	9.3%
Residential subtotal	169,432,602,390	73.4%	24.6%	0.885%	1,499,204,516	71.0%	12.7%
Commercial:							
Urban	37,496,277,608	16.3%	11.8%	1.101%	\$412,709,611	19.5%	4.1%
Rural	9,697,873,221	4.2%	7.7%	0.819%	\$79,430,357	3.8%	-0.8%
Subtotal	47,194,150,829	20.5%	10.9%	1.043%	\$492,139,968	23.3%	3.3%
Agricultural:							
	5,137,124,703	2.2%	3.6%	0.856%	\$43,986,552	2.1%	-3.5%
Timber:							
	892,275,110	0.4%	-4.3%	0.880%	\$7,849,570	0.4%	-9.2%
Mining:							
	537,287,690	0.2%	15.1%	0.839%	\$4,505,821	0.2%	11.9%
Real & Personal:							
Subtotal	223,193,440,722	96.7%	20.7%	0.917%	\$2,047,686,426	96.9%	9.8%
Operating:							
Urban	1,810,059,973	0.8%	11.1%	1.143%	\$20,696,975	1.0%	4.7%
Rural	5,710,564,321	2.5%	4.3%	0.777%	\$44,349,380	2.1%	-4.5%
Subtotal	7,520,624,294	3.3%	5.9%	0.865%	\$65,046,355	3.1%	-1.7%
Total Urban	141,892,206,112	61.5%	21.7%	1.041%	\$1,477,140,194	69.9%	11.5%
Total Rural	88,821,858,904	38.5%	17.9%	0.716%	\$635,592,587	30.1%	4.8%
Grand Total	230,714,065,016	100.0%	20.2%	0.916%	\$2,112,732,781	100.0%	9.4%

Values do not include urban renewal increments.

Chart II
Effects of the 2021 Homeowner's Exemption
Values and Taxes Assuming NO Homeowner's Exemption

12/20/2021

Category of Property	2021 Taxable Value Plus Homeowner's Exemption (\$)	% of Market Value in Category	% Change in total Market Value 2020/2021	Estimated 2021 Tax Rate w/o Homeowner's Exemption	Estimated 2021 Tax w/o Homeowner's Exemption (\$)	% of Tax in Cat.	Changes in 2021 Taxes if NO Homeowner's Exemption	
							% change:	\$ change:
Primary Residential: (Homeowner's Exemption)								
Urban owner-occupied	107,622,337,486	38.2%	31.2%	0.846%	\$910,308,082	43.1%	23.6%	174,010,857
Rural owner-occupied	50,301,388,808	17.8%	20.2%	0.597%	\$300,072,139	14.2%	14.8%	38,593,887
Subtotal	157,923,726,295	56.0%	27.5%	0.766%	\$1,210,380,221	57.3%	21.3%	212,604,744
Other Residential: (No Homeowner's Exemption)								
Urban non owner occupied	31,798,656,506	11.3%	21.8%	0.785%	\$249,695,328	11.8%	-18.8%	(57,741,055)
Rural non owner occupied	30,829,996,397	10.9%	21.5%	0.532%	\$164,051,965	7.8%	-15.4%	(29,940,691)
Subtotal	62,628,652,902	22.2%	21.7%	0.661%	\$413,747,292	19.6%	-17.5%	(87,681,746)
Residential subtotal	220,552,379,197	78.3%	25.8%	0.736%	1,624,127,513	76.9%	8.3%	124,922,998
Commercial:								
Urban	37,496,277,608	13.3%	11.8%	0.871%	\$326,726,650	15.5%	-20.8%	(85,982,961)
Rural	9,697,873,221	3.4%	7.7%	0.659%	\$63,931,890	3.0%	-19.5%	(15,498,467)
Subtotal	47,194,150,829	16.7%	10.9%	0.828%	\$390,658,540	18.5%	-20.6%	(101,481,428)
Agricultural:								
	5,137,124,703	1.8%	3.6%	0.688%	\$35,342,652	1.7%	-19.7%	(8,643,900)
Timber:								
	892,275,110	0.3%	-4.3%	0.713%	\$6,359,114	0.3%	-19.0%	(1,490,456)
Mining:								
	537,287,690	0.2%	15.1%	0.730%	\$3,923,807	0.2%	-12.9%	(582,014)
Real & Personal								
Subtotal	274,313,217,529	97.3%	22.3%	0.751%	\$2,060,411,627	97.5%	0.6%	12,725,201
Operating:								
Urban	1,810,059,973	0.6%	11.1%	0.896%	\$16,219,062	0.8%	-21.6%	(4,477,914)
Rural	5,710,564,321	2.0%	4.3%	0.632%	\$36,102,092	1.7%	-18.6%	(8,247,287)
Subtotal	7,520,624,294	2.7%	5.9%	0.696%	\$52,321,154	2.5%	-19.6%	(12,725,201)
Total Urban	178,727,331,573	63.4%	24.7%	0.841%	\$1,502,949,122	71.1%	1.7%	25,808,927
Total Rural	103,106,510,250	36.6%	17.1%	0.591%	\$609,783,659	28.9%	-4.1%	(25,808,927)
Grand Total	281,833,841,823	100.0%	21.8%	0.750%	\$2,112,732,781	100.0%	0.0%	0

Values do not include urban renewal increments.

Chart III
Comparison of 2020 & 2021 Property Taxes and
Effects of 2021 Homeowner's Exemption on Individual Property

12/20/2021

Location	Type of Property	2020 Property Taxes (\$)	2021 Property Taxes (\$)	% Change 2020 - 2021	2021 Tax Without Homeowner's Exempt. (\$)	% Change in 2021 Tax if NO Home. Exempt
Urban	Primary Residential (Homeowner's Exemption)	931	1,060	13.8%	1,708	61.1%
Urban	Commercial	1,926	1,921	-0.3%	1,520	-20.8%
Rural	Primary Residential (Homeowner's Exemption)	673	740	10.0%	1,205	62.8%
Rural	Commercial	1,449	1,429	-1.4%	1,150	-19.5%
Rural	Farm	3,296	3,320	0.7%	3,363	1.3%

Farm property is assumed to be valued as follows:

			Taxable Value: (after Home. Ex.) 2021
	2020	2021	
Agricultural land	\$276,735	\$286,823	\$286,823
House	\$137,234	\$169,621	
Residential land	\$26,142	\$32,311	
Total	\$440,111	\$488,755	\$387,789

Commercial property is valued as follows:

	2020	2021
Commercial real and personal property	\$162,920	\$174,487

Primary Residential property is valued as follows:

Primary Residential (Homeowner's Exemption)			Taxable Value: (after Home. Ex.) 2021
	2020	2021	
House	\$124,758	\$169,621	
Residential land	\$23,765	\$32,311	
Total	\$148,523	\$201,932	\$101,932

Value Adjustments

Primary Residential (Homeowner's Exemption) values increased 23.6% in 2021;
Commercial values increased by 7.1% in 2021.
The remainder of residential and commercial value change is attributed to new construction.
Farm land values have been increased by 3.6% in 2021.

Chart IV
Percent of Total 2021 Property Taxes Paid by Each Major Category of Property

12/20/2021

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	51.5%	7.2%	58.7%	14.6%	2.3%	16.8%	22.8%	0.4%	23.2%	0.1%	0	0.0%	98.8%	0.9%	0.4%	1.2%
ADAMS	5.5%	23.2%	28.6%	8.5%	38.2%	46.8%	4.7%	4.2%	8.9%	3.8%	2.6%	0.0%	90.6%	0.4%	9.0%	9.4%
BANNOCK	44.6%	5.1%	49.6%	13.5%	3.4%	17.0%	25.8%	0.8%	26.7%	0.8%	0.0%	0.0%	94.0%	2.5%	3.4%	6.0%
BEAR LAKE	12.1%	6.9%	19.0%	13.0%	44.3%	57.3%	4.9%	2.0%	6.9%	4.3%	0.0%	0.0%	87.5%	0.9%	11.6%	12.5%
BENEWAH	8.8%	17.4%	26.2%	6.7%	26.4%	33.1%	11.6%	11.2%	22.8%	4.1%	10.4%	0.1%	96.7%	0.3%	3.0%	3.3%
BINGHAM	19.1%	25.0%	44.1%	7.1%	7.7%	14.8%	15.1%	11.3%	26.4%	7.3%	0	0.0%	92.6%	1.2%	6.2%	7.4%
BLAINE	18.8%	11.0%	29.8%	40.6%	20.4%	61.0%	7.3%	0.9%	8.2%	0.3%	0.0%	0.0%	99.3%	0.2%	0.5%	0.7%
BOISE	4.5%	36.7%	41.2%	7.8%	41.1%	48.9%	2.9%	3.9%	6.8%	0.6%	0.6%	0.0%	98.1%	0.3%	1.6%	1.9%
BONNER	9.2%	22.4%	31.6%	13.2%	34.7%	47.9%	9.4%	5.2%	14.6%	0.3%	1.0%	0.0%	95.4%	1.1%	3.5%	4.6%
BONNEVILLE	35.8%	10.7%	46.5%	12.9%	4.3%	17.2%	29.6%	4.7%	34.3%	0.9%	0	0.0%	98.9%	0.5%	0.6%	1.1%
BOUNDARY	9.7%	31.3%	41.0%	6.8%	17.0%	23.8%	5.6%	8.6%	14.2%	4.3%	3.0%	0.0%	86.3%	1.6%	12.1%	13.7%
BUTTE	10.2%	17.6%	27.8%	8.5%	7.6%	16.1%	10.5%	10.4%	20.9%	27.1%	0	0.0%	91.9%	0.6%	7.5%	8.1%
CAMAS	6.9%	13.3%	20.2%	9.7%	29.3%	39.0%	6.3%	4.8%	11.1%	22.8%	0	0.1%	93.2%	1.2%	5.6%	6.8%
CANYON	35.2%	15.7%	50.9%	14.1%	6.1%	20.2%	21.0%	4.9%	25.9%	1.4%	0.0%	0	98.4%	1.1%	0.5%	1.6%
CARIBOU	13.0%	7.0%	20.0%	4.2%	6.8%	11.0%	6.5%	10.4%	17.0%	8.4%	0	27.9%	84.2%	2.2%	13.6%	15.8%
CASSIA	16.0%	17.5%	33.5%	8.1%	7.1%	15.2%	11.7%	22.2%	34.0%	13.0%	0	0.0%	95.6%	0.6%	3.7%	4.4%
CLARK	4.5%	1.7%	6.2%	4.9%	7.0%	11.9%	4.4%	7.1%	11.5%	35.2%	0	0.0%	64.8%	3.1%	32.1%	35.2%
CLEARWATER	14.6%	17.6%	32.2%	12.6%	10.7%	23.3%	13.1%	3.8%	16.9%	2.3%	22.9%	0.0%	97.6%	0.8%	1.6%	2.4%
CUSTER	5.9%	11.4%	17.3%	13.6%	28.9%	42.5%	7.6%	11.0%	18.6%	5.0%	0.0%	14.4%	97.8%	0.5%	1.7%	2.2%
ELMORE	33.7%	10.6%	44.2%	16.5%	9.0%	25.5%	8.5%	3.3%	11.9%	3.9%	0.0%	0.0%	85.5%	3.0%	11.6%	14.5%
FRANKLIN	31.7%	21.3%	53.0%	7.4%	8.5%	16.0%	10.0%	3.8%	13.8%	6.0%	0	0.2%	89.0%	2.8%	8.3%	11.0%
FREMONT	8.7%	11.9%	20.6%	10.6%	53.3%	63.9%	2.7%	5.8%	8.5%	4.7%	0.0%	0	97.7%	0.4%	1.9%	2.3%
GEM	18.1%	37.2%	55.3%	13.5%	15.0%	28.5%	7.0%	4.6%	11.6%	2.8%	0.1%	0.0%	98.3%	0.3%	1.4%	1.7%
GOODING	16.6%	18.9%	35.5%	6.9%	6.8%	13.7%	9.1%	19.8%	28.9%	11.6%	0	0	89.8%	0.8%	9.4%	10.2%
IDAHO	14.5%	23.4%	37.8%	12.6%	21.1%	33.7%	9.9%	8.4%	18.4%	5.9%	1.7%	0.1%	97.5%	0.6%	1.9%	2.5%
JEFFERSON	10.9%	44.5%	55.3%	7.4%	10.6%	18.0%	5.0%	10.7%	15.7%	6.7%	0.0%	0	95.7%	0.5%	3.8%	4.3%
JEROME	16.2%	16.2%	32.4%	8.8%	12.1%	20.9%	23.2%	6.5%	29.7%	10.8%	0	0.0%	93.8%	0.5%	5.8%	6.2%
KOOTENAI	32.9%	14.5%	47.3%	16.1%	16.6%	32.7%	15.5%	1.8%	17.3%	0.2%	0.3%	0.0%	97.8%	1.0%	1.3%	2.2%
LATAH	30.9%	15.9%	46.7%	14.0%	4.8%	18.8%	21.0%	3.0%	24.1%	5.7%	2.5%	0.0%	97.9%	0.9%	1.2%	2.1%
LEMHI	13.4%	20.0%	33.4%	12.1%	21.1%	33.2%	14.8%	5.8%	20.6%	7.3%	0	1.0%	95.6%	0.7%	3.8%	4.4%
LEWIS	19.7%	7.9%	27.6%	12.8%	6.5%	19.3%	13.5%	5.3%	18.8%	29.4%	1.4%	0.0%	96.5%	1.1%	2.4%	3.5%
LINCOLN	11.4%	10.7%	22.1%	13.2%	5.5%	18.7%	4.1%	15.0%	19.1%	15.8%	0	0.1%	75.7%	2.2%	22.1%	24.3%
MADISON	18.5%	16.1%	34.6%	9.4%	3.7%	13.1%	41.4%	5.2%	46.6%	3.8%	0.0%	0.0%	98.1%	0.7%	1.2%	1.9%
MINIDOKA	17.1%	16.9%	34.0%	9.9%	10.3%	20.3%	19.0%	11.0%	30.1%	11.3%	0	0	95.6%	0.7%	3.7%	4.4%
NEZ PERCE	39.3%	5.1%	44.5%	8.1%	2.4%	10.5%	28.9%	11.5%	40.5%	1.9%	0.1%	0	97.5%	1.6%	0.9%	2.5%
ONEIDA	22.3%	16.4%	38.7%	9.4%	5.8%	15.2%	9.9%	6.2%	16.1%	13.9%	0	0.1%	84.0%	1.9%	14.2%	16.0%
OWYHEE	10.1%	24.4%	34.5%	10.4%	15.1%	25.5%	5.9%	12.7%	18.6%	9.7%	0.0%	0.2%	88.4%	0.6%	10.9%	11.6%
PAYETTE	29.0%	16.1%	45.1%	13.1%	5.8%	18.9%	19.4%	6.0%	25.4%	2.6%	0	0.0%	92.0%	1.2%	6.8%	8.0%
POWER	9.2%	7.1%	16.3%	5.8%	5.1%	10.9%	6.5%	32.1%	38.6%	14.3%	0	0	80.0%	0.9%	19.0%	20.0%
SHOSHONE	18.2%	11.3%	29.5%	18.5%	15.5%	34.0%	11.5%	7.2%	18.7%	0.1%	8.1%	2.2%	92.6%	1.9%	5.6%	7.4%
TETON	7.4%	19.8%	27.2%	15.1%	45.7%	60.8%	6.3%	3.2%	9.5%	2.1%	0	0.0%	99.6%	0.1%	0.3%	0.4%
TWIN FALLS	30.7%	14.8%	45.6%	15.5%	5.3%	20.8%	23.1%	3.2%	26.3%	4.3%	0	0.0%	96.9%	0.8%	2.2%	3.1%
VALLEY	8.4%	8.7%	17.1%	34.1%	38.3%	72.4%	8.1%	1.1%	9.2%	0.2%	0.2%	0.0%	99.1%	0.3%	0.6%	0.9%
WASHINGTON	19.9%	15.3%	35.2%	10.9%	6.8%	17.7%	7.9%	4.8%	12.7%	9.0%	0	0.0%	74.7%	1.2%	24.1%	25.3%

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

Chart V

Comparison of 2020 - 2021 Property Tax by District Type						
District Category 12/20/21	Property Tax				% Change Levied	% Change Budgeted
	2020 Levied	GPSGI Funds*	2020 Budgeted	2021		
County	516,945,821	36,354,009	553,299,830	560,115,518	8.4%	1.2%
City	473,719,504	81,200,706	554,920,210	571,220,393	20.6%	2.9%
School	588,717,101	-	588,717,101	593,294,026	0.8%	0.8%
Ambulance	30,247,573	-	30,247,573	33,122,488	9.5%	9.5%
Auditorium	19,019	-	19,019	17,786	-6.5%	-6.5%
Cemetery	7,512,757	-	7,512,757	7,903,138	5.2%	5.2%
Extermination	998,716	-	998,716	1,155,459	15.7%	15.7%
Fire	90,346,744	-	90,346,744	113,002,016	25.1%	25.1%
Flood Control	843,484	-	843,484	889,067	5.4%	5.4%
Roads & Highways	122,767,633	-	122,767,633	129,525,419	5.5%	5.5%
Hospital	9,702,925	-	9,702,925	10,006,705	3.1%	3.1%
Junior College	36,106,930	-	36,106,930	37,632,310	4.2%	4.2%
Library	31,902,140	-	31,902,140	32,859,949	3.0%	3.0%
Abatement	8,775,488	-	8,775,488	9,034,683	3.0%	3.0%
Port	405,000	-	405,000	405,000	0.0%	0.0%
Recreation	6,670,153	-	6,670,153	6,996,276	4.9%	4.9%
Sewer Incl Rec Sewer	526,993	-	526,993	546,532	3.7%	3.7%
Sewer & Water	3,055,809	-	3,055,809	3,224,293	5.5%	5.5%
Water	199,508	-	199,508	190,248	-4.6%	-4.6%
Watershed	130,000	-	130,000	130,000	0.0%	0.0%
Community Infrastructure	1,049,983	-	1,049,983	1,461,475	39.2%	39.2%
Total:	1,930,643,281	117,554,715	2,048,197,996	2,112,732,781	9.4%	3.2%

*GPSGI funds were one-time property tax relief payments which reduced levied property taxes during 2020. Property tax budgets without this one-time reduction have also been shown for comparison.

Chart VI:

2021 School Property Taxes by Fund Comparison of 2020 - 2021 School Property Taxes					
Fund	2020 \$ AMOUNT	2021 \$ AMOUNT	% of Total	\$ CHANGE 2020 - 2021	% Difference
11/19/2021 General M&O*	93,935,481	101,683,243	17.14%	7,747,762	8.25%
Budget Stabilization	35,431,084	35,431,084	5.97%	0	0.00%
Tort	3,411,581	3,730,891	0.63%	319,310	9.36%
Tuition	181,700	178,718	0.03%	(2,982)	-1.64%
Bonds	182,617,988	175,714,764	29.62%	(6,903,224)	-3.78%
Cosa	1,633,762	2,107,136	0.36%	473,374	28.97%
Cosa Plant Facilities	0	0	0.00%	0	0.00%
State Authorized P.F.	925,977	1,045,022	0.18%	119,045	12.86%
Emergency	1,244,954	2,044,683	0.34%	799,729	64.24%
63-1305 Judgment	122,404	214,870	0.04%	92,466	75.54%
Supplemental	216,619,050	218,250,986	36.79%	1,631,936	0.75%
Plant Facility	52,893,120	52,892,629	8.92%	(491)	0.00%
TOTALS:	589,017,101	593,294,026	100.00%	4,276,925	0.73%

2020 - 2021 Comparison of M&O and Voter Approved Exempt Funds used by Schools		
Fund	2020	2021
M&O	1	1
Budget Stabilization	4	4
Bond	63	63
Plant Facility	51	51
Supplemental	88	89

Chart VII-A:

Statewide Comparison of Property Tax Budgets & Levies by Type of Taxing District 2020 - 2021									
11/23/21									
District	2020 Dollars Levied	GPSGI Allocations	2020 Total*	2021 Dollars Levied	2020 - 2021 Amount Levied Change		2020 - 2021 Total Budget Change*		% Total 2021 Property Tax
					Dollars	Percent	Dollars	Percent	
County	516,945,821	36,354,009	553,299,830	560,115,518	43,169,697	8.35%	6,815,688	1.23%	26.51%
City	473,723,119	81,200,706	554,923,825	571,220,393	97,497,274	20.58%	16,296,568	2.94%	27.04%
School (all funds)	588,717,101		588,717,101	593,294,026	4,576,925	0.78%	4,576,925	0.78%	28.08%
Cemetery	7,512,064		7,512,064	7,903,138	391,074	5.21%	391,074	5.21%	0.37%
Fire	90,346,744		90,346,744	113,002,016	22,655,272	25.08%	22,655,272	25.08%	5.35%
Highway	122,767,633		122,767,633	129,525,419	6,757,786	5.50%	6,757,786	5.50%	6.13%
Hospital	9,702,925		9,702,925	10,006,705	303,780	3.13%	303,780	3.13%	0.47%
Junior College	36,106,930		36,106,930	37,632,310	1,525,380	4.22%	1,525,380	4.22%	1.78%
Library	31,902,140		31,902,140	32,859,949	957,809	3.00%	957,809	3.00%	1.56%
Other	52,921,726		52,921,726	57,173,307	4,251,581	8.03%	4,251,581	8.03%	2.71%
Totals:	1,930,646,203	117,554,715	2,048,200,918	2,112,732,781	182,086,578	9.43%	64,531,863	3.15%	100.00%
*Total includes GPSGI allocations which provided taxpayer relief during COVID-19 pandemic									

Chart VII-B:

Statewide Comparison of Property Tax Budgets & Levies 2020 - 2021 by Type of Taxing District Exempt Fund Comparison Only (Funds NOT Subject to Limits Imposed by I.C. § 63-802)				
District	2020	2021	2020 - 2021 Change	
	Dollars Levied	Dollars Levied	Dollars	Percent
County	2,983,187	2,400,798	(582,389)	-19.52%
City	8,309,923	8,420,353	110,430	1.33%
School (Less M&O + Budget Stabilization)	456,238,955	452,448,808	(3,790,147)	-0.83%
School M&O*	93,635,481	101,683,243	8,047,762	8.59%
School Budget Stabilization	35,431,084	35,431,084	0	0.00%
Cemetery	59,620	129,912	70,292	117.90%
Fire	1,800,859	3,776,569	1,975,710	109.71%
Highway	1,273,239	1,215,881	(57,358)	-4.50%
Hospital	1,517,590	1,486,201	(31,389)	-2.07%
Junior College	2,136	1,899	(237)	-11.10%
Library	2,301,039	2,298,727	(2,312)	-0.10%
Other	1,225,982	2,038,105	812,123	66.24%
Totals:	604,779,095	611,331,580	6,552,485	1.08%

*The only state-approved School M&O belongs to Boise School District #1

Statewide Comparison of Property Tax Budgets & Levies 2020 - 2021 by Type of Taxing District Non-Exempt Fund Comparison Only (Funds Subject to Limits Imposed by I.C. § 63-802)								
District	2020 Dollars Levied	GPSGI Allocations	2020 Total*	2021 Dollars Levied	2020 - 2021 Amount Levied Change		2020 - 2021 Total Budget Change*	
					Dollars	Percent	Dollars	Percent
					County	513,962,634	36,354,009	550,316,643
City	465,413,196	81,200,706	546,613,902	562,800,040	97,386,844	20.92%	16,186,138	2.96%
School (Less M&O + Budget Stabilization)	3,411,581		3,411,581	3,730,891	319,310	9.36%	319,310	9.36%
School M&O								
School Budget Stabilization								
Cemetery	7,452,444		7,452,444	7,773,226	320,782	4.30%	320,782	4.30%
Fire	88,545,885		88,545,885	109,225,447	20,679,562	23.35%	20,679,562	23.35%
Highway	121,494,394		121,494,394	128,309,538	6,815,144	5.61%	6,815,144	5.61%
Hospital	8,185,335		8,185,335	8,520,504	335,169	4.09%	335,169	4.09%
Junior College	36,104,794		36,104,794	37,630,411	1,525,617	4.23%	1,525,617	4.23%
Library	29,601,101		29,601,101	30,561,222	960,121	3.24%	960,121	3.24%
Other	51,695,744		51,695,744	55,135,202	3,439,458	6.65%	3,439,458	6.65%
Totals:	1,325,867,108	117,554,715	1,443,421,823	1,501,401,201	175,534,093	13.24%	57,979,378	4.02%

*Total includes GPSGI allocations which provided taxpayer relief during COVID-19 pandemic

Chart VIII

2021 AVERAGE PROPERTY TAX RATES			
03/10/22			
COUNTY	AVERAGE URBAN %	AVERAGE RURAL %	OVERALL AVERAGE PROP. TAX %
ADA	0.888%	0.773%	0.874%
ADAMS	0.812%	0.448%	0.483%
BANNOCK	1.631%	0.841%	1.448%
BEAR LAKE	0.808%	0.482%	0.550%
BENEWAH	1.249%	0.921%	0.988%
BINGHAM	1.922%	1.104%	1.336%
BLAINE	0.508%	0.405%	0.473%
BOISE	0.885%	0.560%	0.588%
BONNER	1.027%	0.621%	0.704%
BONNEVILLE	1.402%	0.790%	1.207%
BOUNDARY	1.065%	0.752%	0.806%
BUTTE	1.675%	1.033%	1.152%
CAMAS	1.615%	0.889%	0.991%
CANYON	1.199%	0.800%	1.051%
CARIBOU	1.838%	0.945%	1.083%
CASSIA	1.269%	0.797%	0.925%
CLARK	0.989%	0.672%	0.711%
CLEARWATER	1.835%	1.065%	1.266%
CUSTER	0.749%	0.509%	0.554%
ELMORE	1.406%	0.655%	0.969%
FRANKLIN	0.944%	0.665%	0.787%
FREMONT	1.051%	0.742%	0.797%
GEM	0.838%	0.428%	0.523%
GOODING	1.180%	0.728%	0.830%
IDAHO	0.832%	0.350%	0.441%
JEFFERSON	1.483%	0.883%	0.970%
JEROME	1.897%	1.146%	1.414%
KOOTENAI	0.880%	0.596%	0.754%
LATAH	1.690%	1.230%	1.503%
LEMHI	0.929%	0.512%	0.621%
LEWIS	1.807%	1.081%	1.285%
LINCOLN	1.391%	0.746%	0.857%
MADISON	1.412%	1.155%	1.322%
MINIDOKA	1.234%	0.783%	0.942%
NEZ PERCE	1.961%	1.112%	1.682%
ONEIDA	1.314%	0.644%	0.818%
OWYHEE	0.973%	0.789%	0.826%
PAYETTE	1.042%	0.539%	0.767%
POWER	2.154%	1.348%	1.468%
SHOSHONE	1.587%	1.092%	1.303%
TETON	0.812%	0.650%	0.691%
TWIN FALLS	1.513%	0.991%	1.306%
VALLEY	0.750%	0.398%	0.522%
WASHINGTON	1.431%	0.817%	0.984%
Statewide:	1.043%	0.698%	0.911%