

**Can County Governments in Idaho
"Grow Out" of Property Tax Revenue Reductions
Resulting From The One-percent Initiative?**

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**Painting A Picture Of The Public Purse:
Can County Governments In Idaho "Grow Out" of Property Tax
Reductions Resulting From The One-percent Initiative?**

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Executive Summary

The Idaho State Tax Commission estimated that the property tax revenue loss to county, school, city, highway, and other tax districts from the One-percent Initiative would have been \$114 million for 1991. \$31 million of the \$114 million would have been lost from county government revenues. Supporters of the One-percent Initiative maintain that these estimates over-states the property tax reduction for 1993 because in two years, if the tax base grows faster than the local government expenditures, then property tax rates will be lower in two years time. Consequently, the one-percent maximum tax rate restriction on property will be less revenue reducing. Beyond this, the proponents of the One-percent Initiative argue, as long as the growth in the tax base is greater than the growth in expenditures, then local government can "grow out" of any reduction in property tax revenues given enough time.

The question is, does the Commission's estimate of revenue loss for 1991 from the One-percent Initiative generalize to 1993? Using county government expenditure and tax base data from 1986 to 1991, if was found that for county governments, the growth in expenditures is consistently greater than the growth in tax base. This contradicts an argument made by the proponents for the One-percent Initiative. It is concluded in this study that the State Tax Commission's estimate of property tax reduction in 1991 is

generalizable to 1993 for county government and for the school, city, highway, and other local property tax districts as well. The evidence from this study supports the claim that the State Tax Commission estimates for 1991 are more likely to under-state the impact of the property tax reduction in 1993, if the future is like the recent past.

Interestingly, Ada and Kootenai counties, two of the most populated counties in Idaho, stand out as possible exceptions to the conclusions for county government as a whole. In Ada and Kootenai counties, the growth in county expenditures were less than the growth in tax base between 1989 to 1991. This was not true for Ada and Kootenai over the longer period of 1986 to 1991.

This study concludes that county government can not "grow out" of the affects of the One-percent Initiative. It is more likely that the property tax reductions will increase through time for the typical Idaho county. It is also likely that counties such as Blaine and Teton, which may initially be unaffected by the One-percent Initiative, will "grow into" property tax reductions from the One-percent Initiative.

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What, if anything, then can be said about the likely impact of the One-percent Initiative in 1993? Generalizing the State Tax Commission analysis from 1991 to 1993 requires additional information about the relative growth in the property tax base, expenditure, and rate of the local tax districts. There are three possible growth paths or scenarios and each has a significantly different implication about the future revenue loss from the One-percent Initiative. We will refer to these three growth paths as scenarios A, B, and C.

Scenario A: $G_E < G_B$

It can be shown that the growth in property tax expenditures (G_E) equals the growth in the tax base (G_B) plus the growth in the tax rate (G_R), i.e., ($G_E = G_B + G_R$). (For a proof of this statement, see equation (10) in the methodology appendix). Thus, if the growth in the tax rate is zero ($G_R = 0$), as most tax rates will be, at least initially, to satisfy the requirements of the One-percent Initiative, then the growth in property tax expenditures cannot exceed the growth in the property tax base ($G_E \leq G_B$) without local governments resorting to debt financing.

Scenario A is the position of the Idaho State Property Owners Association, the sponsors of the One-percent Initiative. They assume that the growth in expenditures is less than the growth in the base, $G_E < G_B$.

These numbers [the \$114 million loss] are based on the total 1991 taxable value of all property in Idaho The Tax Commission has purposely refused to factor in two years of growth which is increasing the tax base by many times the rate of inflation The bottom line is, the increased tax base will reduce drastically, if not eliminate, any revenue loss as a result of the 1 Percent Initiative. ...

New construction alone increases the tax base hundreds of millions of dollars per year, \$572.6 million has been added the first six months of 1992. (R. Rankin and R. Gilbert, Secretary of State's Voter Pamphlet on the One-percent Initiative).

If scenario A holds then the Commission's analysis over-states the One-percent impact in 1993.

How does the growth path of scenario A work? If the growth in expenditures is less than the growth in the base, then the impact of the One-percent Initiative would be less in 1993 than in 1991, since over time the tax rates in all local tax districts would decrease. With across the board lower tax rates in 1993, a local government's revenue would be reduced less by the One-percent rate limitation requirements. (In fact, if this assumption is true, all tax rates would meet the One-percent requirements without the One-percent Initiative, given enough time.) However, if supporters of the One-percent Initiative are not willing to wait for the inevitable, given their assumption about growth, they could claim correctly that the difference in the level of public service expenditures before and after the One-percent Initiative would be eliminated completely given enough time.

Scenario B: $G_E = G_B$

Scenario B is associated with the assumption that the growth in expenditures equals the growth in the tax base, $G_E = G_B$. The Idahoans Against 1% assume scenario B. Idahoans Against 1% is a coalition of public and private sector groups who are opposed to the One-percent Initiative. They state,

Fact: "Growth" in valuation at best keeps pace with "growth" in everything else depending on property taxes as a key

funding source S. Ahrens, et al.,
 Secretary of State's Voter Pamphlet on the One-percent
 Initiative).

Under scenario B, the State Tax Commission analysis of the impact of the One-percent Initiative is directly generalizable to 1993.

The growth path of scenario B is as follows. Under this assumption, the difference in the level of expenditures on public services before and after the One-percent Initiative would remain constant over time. There would be a one-time reduction in revenues to provide services, and this revenue short fall would neither decrease nor increase over time. In scenario B, the growth in the tax rate is zero, i.e., $G_R = 0$. Thus, there is no additional source of revenue (short of raising tax rates, an option preclude by the One-percent Initiative) to make up the loss in revenue from the One-percent reductions. Also, since the tax rates would not change over time under scenario B, the State Tax Commission analysis of the impact of the One-percent Initiative would be same in real terms in 1993 as in 1991.

Scenario C: $G_E > G_B$

Scenario C relates to the possibility that growth in expenditure is greater than the growth in the tax base, $G_E > G_B$. No one has explicitly made this argument, though it is hinted at by the Idahoans Against 1% in their statement.

Fact: "Growth" in valuation at best keeps pace with "growth" in everything else depending on property taxes as a key funding source S. Ahrens, et al.,
 Secretary of State's Voter Pamphlet on the One-Percent Initiative, emphasis added).

Under scenario C, the Commission's analysis under-states the Initiative's impact in 1993.

Scenario C works as follows. The divergence in the level of expenditures for public services before and after the One-percent Initiative would increase over time relative to what it would have been if the tax rates could increase, i.e., $G_R > 0$. Since the difference between the growth in expenditures and the growth in the base is increasing, the need for additional revenue is increasing through time. There would be an initial reduction in revenues to provide services and then this revenue short fall would increase over time. Both of these effects would be caused by the One-percent Initiative and implies that the State Tax Commission's estimates for 1991 under-state the situation in 1993.

In summary, scenarios A, B, and C exhaust the possibilities of growth responses of property tax bases and local government expenditures to the One-percent restrictions. In scenario A, it is assumed that growth in property tax expenditures is less than the growth in the base, $G_E < G_B$. In scenario B, it assumed that the growth in expenditures equals the growth in the tax base, $G_E = G_B$. Scenario C is associated with the assumption that growth in expenditures is greater than the growth in the base, $G_E > G_B$.

The Data and Results: The County Growth Scenarios Since 1986

In order to determine the most appropriate assumptions, we will examine the record of growth in county governments' tax bases and expenditures in the 44 counties of Idaho since 1986. See tables 1 and 2 for the county expenditure and tax base data used in this study. The biannual ratios of the county expenditure, base, and the rate between 1986 and 1991 are

presented in tables 3 through 5. These ratios are needed to calculate the annual growth rates in expenditures, base, and rates from 1987 to 1991. See tables 6 through 8 for these results.

Empirically, these three growth scenarios can be tested using the difference between the growth in expenditures and the base in the recent past. It can be shown that the difference equals the negative of the growth in the tax rate or $-G_R$. (For a proof, see equation (11) in the methodology appendix). This difference, when positive, can be used to make up the lost revenue from the One-percent Initiative. See tables 9 through 10 for the categorization of the growth scenarios based on the data from the recent past for each county.

Finally, the time needed in scenario-A counties to "grow out" of the One-percent reductions is given by the equation ($t = G_E^* / -G_R$). (For a proof, see equation (12) in the methodology appendix). See tables 11 and 12 for these results.

There are two procedural points that need to be made. First, for purposes of categorization, scenario A will be defined as those instances in which the growth in the tax base is greater than growth in expenditures by two percentage points. The reason for the two percentage point criterion is because the growth rate differences below two percentage points tend to take over ten years to make up for reductions in revenue from the One-percent Initiative. This slow rate of recovery is more nearly like scenario B, in which the reduction in revenues remains constant. Scenario B is defined such that the growth in expenditures is

plus or minus two percentage points the growth in the base. Very slow decreases and increases in revenue reduction are captured by the ± 2 percentage point criteria. Scenario C is defined as the growth in the expenditures is greater than the growth in the tax base by two percentage points.

The other procedural item relates to the time span used to determine the growth in expenditure, base, and rates. End points can make a big difference in the determination of growth rates because of the effect of the business cycle. For this reason, three times spans are used to offer a better understanding of the underlying growth rates and how they have changed. The three time spans used are (1) a two year - one period span, (1991-1990), (2) a three year - two period span, (1991-1989), and (3) a six year - five period span, (1986-91). The two period and five period growth rates are determined by taking the average of the component one-period growth rates in order to reduce the affect of the end points. The 1986-91 time span also correspond to one complete property-assessment cycle, given that Idaho code requires that at least one-fifth of all property be reassessed for tax purposes each year.

The Idaho State Tax Commission estimated the reduction in expenditures in 42 of 44 county governments from the 1% initiative to be about \$31 million. The most optimistic estimate for scenario A, associated with the 1990-91 time period, is that six counties could avoid the impact of the One-percent restriction by 1993 (Idaho, Valley, Cassia, Jerome, Clark, Fremont). See table 9 and 10. Thirteen other counties could grow

out of the One-percent restrictions in from one to eighty-seven years - Benewah, Kootenai, Lewis, Nez Perce, Adams, Elmore, Payette, Butte, Lemhi, Twin Falls, Bannock, Bear Lake, Jefferson. Blaine and Teton would grow into revenue restrictions within one to four years after 1993. See table 12. The remaining 23 counties could not grow back to their 1991 level of expenditures. Between 1990 and 1991, across the 44 county governments, the growth in expenditures was 2.25% more than the growth in the property tax base, which is consistent with scenario C. The 1990-91 period was a period of high economic growth in Idaho and may be associated with the peak of a business cycle.

The most pessimistic estimate for scenario A, associated with the 1986-91 time period, is that Clark county could avoid the impact of the One-percent restrictions. Gooding would grow out in thirty years. Again Blaine and Teton would grow into revenue restrictions. The remaining 40 counties could not grow back to their 1991 level of expenditures. Between 1986 and 1991, across the 44 county governments, the growth in expenditures was 8.8% per year, the growth in the tax base was 3.3%, and the difference, i.e., the growth in the tax rate, was 5.5%. Again the state-wide average for counties is consistent with scenario C. The 1986-91 period includes periods of both slow and high growth in the Idaho economy.

Summary and Conclusions

There is some evidence of scenario A type growth ($G_E < G_B$) in the past three years (1989 through 1991) in the counties of Ada and Kootenai. However, over a six-year span (1986 to 1991), Ada and Kootenai county governments followed scenario C ($G_E > G_B$). The weight of the evidence from the recent past also shows that, on average, the growth in county expenditures state-wide were greater than the growth in their tax bases by 2 to 5% per year in each time period selected. Thus, scenario C ($G_E > G_B$) characterizes the growth path of Idaho's county governments. The conclusion of this study is: if the recent past is an indication of the future, then the State Tax Commission's assessment of the impact of the One-percent Initiative on county government is approximately correct for 1993 and, if anything, will underestimate the reduction in county governments' revenues. Also, while the \$31 million total reduction in county property tax revenues is approximately correct, this reduction is likely to be distributed over individual counties somewhat differently than described in the Commission's analysis. The counties affected more than the amount estimated by the Commission will out-number those affected less.

Finally, to the extent that the above conditions for county government generally hold for city, school, highway, and other local tax districts as well, we can conclude that the Commission's \$114 million estimate of property tax reduction from

the One-percent Initiative will also be approximately correct or under-stated in 1993.

Table 1. Idaho Counties' Property Tax Expenditures: 1986-1991.

County	County Expenditures					
	E:1986 (\$)	E:1987 (\$)	E:1988 (\$)	E:1989 (\$)	E:1990 (\$)	E:1991 (\$)
Benewah	888,844	1,155,091	1,000,636	1,009,412	1,077,962	1,129,729
Bonner	2,145,467	3,192,433	2,805,771	3,033,381	3,840,098	4,642,516
Boundary	980,716	954,758	1,128,214	1,123,146	1,727,489	1,932,779
Clearwater	823,407	850,529	868,258	952,569	860,514	980,905
Idaho	847,178	947,033	1,096,686	1,133,345	1,277,540	1,217,545
Kootenai	6,979,871	8,470,731	9,082,465	9,562,175	9,214,156	10,206,293
Latah	2,022,926	2,084,732	2,302,184	2,336,575	2,516,105	3,064,657
Lewis	433,803	439,048	494,925	523,218	721,273	633,587
Nez Perce	2,243,279	2,427,395	2,885,483	3,418,060	4,378,729	4,455,632
Shoshone	2,105,784	2,003,548	2,087,898	2,166,665	2,229,750	2,538,433
District 1	19,471,275	22,525,298	23,752,520	25,258,546	27,843,616	30,802,076
Ada	13,573,129	14,977,160	16,832,171	16,953,062	17,373,438	19,333,390
Adams	369,154	480,509	518,474	442,175	620,559	602,972
Boise	395,459	472,910	568,595	489,233	654,140	909,935
Canyon	5,824,381	6,595,612	6,990,564	7,804,844	8,455,017	9,363,333
Elmore	880,626	952,060	1,209,522	1,349,806	1,484,844	1,535,080
Gem	719,876	894,504	1,259,833	1,037,212	1,181,353	1,402,822
Owyhee	638,559	952,078	755,418	793,657	881,190	1,082,970
Payette	1,355,692	1,327,906	1,547,458	1,666,413	1,748,744	1,765,510
Valley	1,166,344	1,108,332	1,218,567	1,491,250	1,614,484	1,714,872
Washington	893,581	1,096,751	1,054,515	1,178,176	1,256,980	1,700,242
District 2	25,816,801	28,857,822	31,955,117	33,205,828	35,270,749	39,411,126
Blaine	1,921,278	1,558,209	1,738,537	1,762,259	2,916,443	3,673,106
Butte	276,151	273,792	287,666	361,543	361,375	435,338
Camas	132,870	170,527	168,365	201,848	217,673	230,779
Cassia	1,054,887	1,115,792	1,268,480	1,601,147	2,472,704	2,190,164
Custer	388,309	485,208	473,865	539,570	496,839	590,341
Gooding	1,178,677	1,178,677	1,561,564	1,135,722	1,211,841	1,432,214
Jerome	999,733	1,393,817	1,212,841	1,294,188	1,901,925	1,619,241
Lemhi	446,727	628,292	617,213	695,204	702,376	721,853
Lincoln	302,185	352,321	340,514	333,978	352,598	404,496
Minidoka	657,779	1,322,966	1,645,091	1,702,691	2,151,402	2,614,124
Twin Falls	3,350,363	3,966,447	4,108,736	4,018,562	4,449,794	4,778,374
District 3	10,708,959	12,446,048	13,422,872	13,646,712	17,234,970	18,690,030
Bannock	4,492,257	4,426,466	5,325,666	5,565,266	5,916,946	6,196,342
Bear Lake	724,348	745,127	668,109	832,775	923,318	894,624
Bingham	3,021,149	3,233,853	3,135,853	3,353,826	3,476,584	3,831,627
Bonneville	4,586,017	5,198,729	6,239,532	6,743,954	6,720,797	8,205,461
Caribou	1,220,940	1,323,401	1,280,741	1,322,305	1,531,773	1,712,124
Clark	244,998	217,325	211,419	228,327	302,266	291,537
Franklin	977,879	975,390	965,499	950,303	1,093,837	1,162,851
Fremont	676,689	911,598	1,349,005	1,060,996	1,236,006	1,085,549
Jefferson	1,028,090	1,240,021	1,125,309	1,297,513	1,438,349	1,392,156
Madison	1,383,035	1,384,219	1,685,826	1,594,362	1,465,032	2,044,241
Oneida	265,499	353,984	421,580	547,554	508,376	602,714
Power	1,001,130	943,683	1,033,948	1,119,618	1,158,934	1,248,940
Teton	384,171	409,734	371,037	362,241	427,777	470,574
District 4	20,006,202	21,363,530	23,813,524	24,979,040	26,199,995	29,138,740
State Total	76,003,237	85,192,698	92,944,033	97,090,126	106,549,330	118,041,972

Source: Dollar Certification of Budget Request to Board of County Commissioners, TCL-2, 1986-1991, for County property tax budgets (not inc. hwy. or other part. co. funds) as reported by the County Clerks to the State Tax Commission County.

Table 2. Idaho Counties' Property Tax Base: 1986-1991, (Million \$).

County	County Tax Base					
	B:1986	B:1987	B:1988	B:1989	B:1990	B:1991
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Benewah	217.0	211.1	209.2	210.5	219.7	242.6
Bonner	1,086.5	1,103.8	1,075.6	1,088.8	1,129.4	1,176.7
Boundary	197.8	197.5	200.5	207.7	244.4	255.9
Clearwater	228.1	222.8	228.6	235.8	237.7	250.1
Idaho	352.5	360.7	369.5	385.9	398.7	413.4
Kootenai	1,806.9	1,915.5	1,941.3	2,014.5	2,082.2	2,337.8
Latah	623.3	625.0	618.5	622.7	623.4	647.3
Lewis	135.5	132.7	130.4	127.4	135.0	138.2
Nez Perce	1,046.8	1,069.2	1,110.9	1,167.8	1,171.0	1,296.4
Shoshone	402.9	336.0	383.4	347.0	343.8	377.4
District 1	6,097.3	6,174.3	6,267.9	6,408.1	6,585.3	7,135.8
Ada	4,749.1	4,874.5	5,008.0	5,225.3	5,693.8	6,333.0
Adams	131.0	132.6	122.7	123.4	136.1	136.8
Boise	183.8	186.6	186.6	188.7	188.5	194.5
Canyon	1,755.0	1,768.9	1,777.0	1,795.8	1,856.0	1,926.7
Elmore	408.7	405.1	401.9	415.9	420.9	437.0
Gem	236.4	235.5	222.2	223.5	224.0	232.4
Owyhee	227.7	242.9	247.5	244.4	249.5	241.1
Payette	291.4	296.3	282.4	293.2	308.0	322.8
Valley	523.8	513.5	564.1	523.3	550.5	656.0
Washington	288.2	273.9	260.0	257.7	268.0	267.8
District 2	8,795.1	8,929.8	9,072.4	9,291.2	9,895.3	10,748.1
Blaine	1,093.4	1,092.0	1,121.9	1,200.1	1,596.6	1,951.8
Butte	84.7	80.7	83.2	83.8	83.7	104.6
Camas	42.7	39.9	35.0	37.7	39.3	40.1
Cassia	568.2	524.8	511.1	508.2	528.6	545.4
Custer	266.2	221.7	199.2	204.2	203.8	226.6
Gooding	254.6	248.0	237.8	244.4	259.3	325.9
Jerome	360.9	359.0	348.3	338.0	353.3	352.7
Lemhi	197.0	195.0	193.3	193.4	196.5	207.9
Lincoln	97.9	94.3	99.8	107.6	104.0	106.6
Minidoka	380.4	369.6	360.0	371.9	374.5	398.1
Twin Falls	1,169.0	1,139.1	1,116.6	1,117.8	1,127.0	1,214.8
District 3	4,515.0	4,364.1	4,306.2	4,407.1	4,866.6	5,474.5
Bannock	1,183.6	1,138.3	1,160.2	1,168.1	1,160.8	1,177.1
Bear Lake	186.8	172.9	174.7	177.1	171.0	174.7
Bingham	721.8	687.5	682.9	700.8	740.4	779.6
Bonneville	1,335.5	1,374.6	1,430.0	1,475.7	1,509.4	1,618.2
Caribou	384.9	390.4	389.0	400.2	401.3	404.8
Clark	41.9	43.4	47.7	48.2	48.2	60.6
Franklin	213.2	199.4	203.0	203.0	204.5	209.8
Fremont	268.2	278.8	283.1	288.0	293.2	312.1
Jefferson	325.1	313.3	306.6	329.8	329.9	341.7
Madison	369.0	362.4	356.6	365.6	372.4	388.4
Oneida	96.8	99.7	101.0	101.4	102.5	103.4
Power	464.9	457.4	454.2	465.5	480.1	493.0
Teton	129.0	129.2	127.7	129.3	132.5	143.2
District 4	5,720.7	5,647.3	5,716.7	5,852.7	5,946.2	6,206.6
State Total	25,128.1	25,115.5	25,361.1	25,959.1	27,293.4	29,565.0

Source: Report of Market (Assessed) Value - Tax Year 1986-91, By Taxing District, TCA-2, for Market Value including prior yr. sub. roll., as reported by the County Clerks to the State Tax Commission.

Table 3. Property Tax Expenditure Ratio: 1986-91.

County	Expenditure Ratio				
	E87/E86	E88/E87	E89/E88	E90/E89	E91/E90
Benewah	1.2995	0.8663	1.0088	1.0679	1.0480
Bonner	1.4880	0.8789	1.0811	1.2659	1.2090
Boundary	0.9735	1.1817	0.9955	1.5381	1.1188
Clearwater	1.0329	1.0208	1.0971	0.9034	1.1399
Idaho	1.1179	1.1580	1.0334	1.1272	0.9530
Kootenai	1.2136	1.0722	1.0528	0.9636	1.1077
Latah	1.0306	1.1043	1.0149	1.0768	1.2180
Lewis	1.0121	1.1273	1.0572	1.3785	0.8784
Nez Perce	1.0821	1.1887	1.1846	1.2811	1.0176
Shoshone	0.9514	1.0421	1.0377	1.0291	1.1384
District 1	1.1568	1.0545	1.0634	1.1023	1.1063
Ada	1.1034	1.1239	1.0072	1.0248	1.1128
Adams	1.3016	1.0790	0.8528	1.4034	0.9717
Boise	1.1959	1.2023	0.8604	1.3371	1.3910
Canyon	1.1324	1.0599	1.1165	1.0833	1.1074
Elmore	1.0811	1.2704	1.1160	1.1000	1.0338
Gem	1.2426	1.4084	0.8233	1.1390	1.1875
Owyhee	1.4910	0.7934	1.0506	1.1103	1.2290
Payette	0.9795	1.1653	1.0769	1.0494	1.0096
Valley	0.9503	1.0995	1.2238	1.0826	1.0622
Washington	1.2274	0.9615	1.1173	1.0669	1.3526
District 2	1.1178	1.1073	1.0391	1.0622	1.1174
Blaine	0.8110	1.1157	1.0136	1.6549	1.2594
Butte	0.9915	1.0507	1.2568	0.9995	1.2047
Camas	1.2834	0.9873	1.1989	1.0784	1.0602
Cassia	1.0577	1.1368	1.2623	1.5443	0.8857
Custer	1.2495	0.9766	1.1387	0.9208	1.1882
Gooding	1.0000	1.3248	0.7273	1.0670	1.1818
Jerome	1.3942	0.8702	1.0671	1.4696	0.8514
Lemhi	1.4064	0.9824	1.1264	1.0103	1.0277
Lincoln	1.1659	0.9665	0.9808	1.0558	1.1472
Minidoka	2.0113	1.2435	1.0350	1.2635	1.2151
Twin Falls	1.1839	1.0359	0.9781	1.1073	1.0738
District 3	1.1622	1.0785	1.0167	1.2629	1.0844
Bannock	0.9854	1.2031	1.0450	1.0632	1.0472
Bear Lake	1.0287	0.8966	1.2465	1.1087	0.9689
Bingham	1.0704	0.9697	1.0695	1.0366	1.1021
Bonneville	1.1336	1.2002	1.0808	0.9966	1.2209
Caribou	1.0839	0.9678	1.0325	1.1584	1.1177
Clark	0.8870	0.9728	1.0800	1.3238	0.9645
Franklin	0.9975	0.9899	0.9843	1.1510	1.0631
Fremont	1.3471	1.4798	0.7865	1.1649	0.8783
Jefferson	1.2061	0.9075	1.1530	1.1085	0.9679
Madison	1.0009	1.2179	0.9457	0.9189	1.3954
Oneida	1.3333	1.1910	1.2988	0.9284	1.1856
Power	0.9426	1.0957	1.0829	1.0351	1.0777
Teton	1.0665	0.9056	0.9763	1.1809	1.1000
District 4	1.0678	1.1147	1.0489	1.0489	1.1122
State Ave.	1.1209	1.0910	1.0446	1.0974	1.1079

Table 4. Property Tax Base Ratio: 1986-91.

County	Base Ratio				
	B:87/86	B:88/87	B:89/88	B:90/89	B:91/90
Benewah	0.9728	0.9910	1.0062	1.0437	1.1042
Bonner	1.0159	0.9745	1.0123	1.0373	1.0419
Boundary	0.9985	1.0152	1.0359	1.1767	1.0471
Clearwater	0.9768	1.0260	1.0315	1.0081	1.0522
Idaho	1.0233	1.0244	1.0444	1.0332	1.0369
Kootenai	1.0601	1.0135	1.0377	1.0336	1.1228
Latah	1.0027	0.9896	1.0068	1.0011	1.0383
Lewis	0.9793	0.9827	0.9770	1.0597	1.0237
Nez Perce	1.0214	1.0390	1.0512	1.0027	1.1071
Shoshone	0.8340	1.1411	0.9051	0.9908	1.0977
District 1	1.0126	1.0152	1.0224	1.0277	1.0836
Ada	1.0264	1.0274	1.0434	1.0897	1.1123
Adams	1.0122	0.9253	1.0057	1.1029	1.0051
Boise	1.0152	1.0000	1.0113	0.9989	1.0318
Canyon	1.0079	1.0046	1.0106	1.0335	1.0381
Elmore	0.9912	0.9921	1.0348	1.0120	1.0383
Gem	0.9962	0.9435	1.0059	1.0022	1.0375
Owyhee	1.0668	1.0189	0.9875	1.0209	0.9663
Payette	1.0168	0.9531	1.0382	1.0505	1.0481
Valley	0.9803	1.0985	0.9277	1.0520	1.1916
Washington	0.9504	0.9493	0.9912	1.0400	0.9993
District 2	1.0153	1.0160	1.0241	1.0650	1.0862
Blaine	0.9987	1.0274	1.0697	1.3304	1.2225
Butte	0.9528	1.0310	1.0072	0.9988	1.2497
Camas	0.9344	0.8772	1.0771	1.0424	1.0204
Cassia	0.9236	0.9739	0.9943	1.0401	1.0318
Custer	0.8328	0.8985	1.0251	0.9980	1.1119
Gooding	0.9741	0.9589	1.0278	1.0610	1.2568
Jerome	0.9947	0.9702	0.9704	1.0453	0.9983
Lemhi	0.9897	0.9913	1.0005	1.0160	1.0580
Lincoln	0.9632	1.0583	1.0782	0.9665	1.0250
Minidoka	0.9716	0.9740	1.0331	1.0070	1.0630
Twin Falls	0.9744	0.9802	1.0011	1.0082	1.0779
District 3	0.9666	0.9867	1.0234	1.1043	1.1249
Bannock	0.9617	1.0192	1.0068	0.9938	1.0140
Bear Lake	0.9256	1.0104	1.0137	0.9656	1.0216
Bingham	0.9525	0.9933	1.0262	1.0565	1.0529
Bonneville	1.0293	1.0403	1.0320	1.0228	1.0721
Caribou	1.0143	0.9964	1.0288	1.0027	1.0087
Clark	1.0358	1.0991	1.0105	1.0000	1.2573
Franklin	0.9353	1.0181	1.0000	1.0074	1.0259
Fremont	1.0395	1.0154	1.0173	1.0181	1.0645
Jefferson	0.9637	0.9786	1.0757	1.0003	1.0358
Madison	0.9821	0.9840	1.0252	1.0186	1.0430
Oneida	1.0300	1.0130	1.0040	1.0108	1.0088
Power	0.9839	0.9930	1.0249	1.0314	1.0269
Teton	1.0016	0.9884	1.0125	1.0247	1.0808
District 4	0.9872	1.0123	1.0238	1.0160	1.0438
State Ave.	0.9995	1.0098	1.0236	1.0514	1.0832

Table 5. Property Tax Rate Ratio: 1986-1991.

County	Rate Ratio				
	R:87/86	R:88/87	R:89/88	R:90/89	R:91/90
Benewah	1.3359	0.8742	1.0025	1.0232	0.9491
Bonner	1.4647	0.9019	1.0680	1.2204	1.1604
Boundary	0.9750	1.1640	0.9610	1.3071	1.0686
Clearwater	1.0575	0.9949	1.0636	0.8961	1.0834
Idaho	1.0925	1.1304	0.9895	1.0910	0.9191
Kootenai	1.1448	1.0580	1.0146	0.9323	0.9866
Latah	1.0277	1.1159	1.0081	1.0756	1.1730
Lewis	1.0334	1.1472	1.0821	1.3009	0.8581
Nez Perce	1.0594	1.1441	1.1269	1.2776	0.9191
Shoshone	1.1409	0.9133	1.1466	1.0387	1.0371
District 1	1.1424	1.0387	1.0401	1.0727	1.0209
Ada	1.0751	1.0939	0.9653	0.9405	1.0005
Adams	1.2859	1.1661	0.8480	1.2725	0.9667
Boise	1.1779	1.2023	0.8508	1.3385	1.3481
Canyon	1.1235	1.0550	1.1048	1.0482	1.0668
Elmore	1.0907	1.2805	1.0784	1.0870	0.9957
Gem	1.2473	1.4927	0.8185	1.1364	1.1446
Owyhee	1.3977	0.7787	1.0639	1.0876	1.2718
Payette	0.9633	1.2227	1.0372	0.9990	0.9633
Valley	0.9693	1.0008	1.3192	1.0291	0.8914
Washington	1.2914	1.0129	1.1272	1.0259	1.3537
District 2	1.1009	1.0899	1.0147	0.9973	1.0287
Blaine	0.8121	1.0860	0.9476	1.2440	1.0302
Butte	1.0406	1.0191	1.2478	1.0007	0.9640
Camas	1.3735	1.1255	1.1130	1.0345	1.0391
Cassia	1.1452	1.1673	1.2695	1.4847	0.8585
Custer	1.5004	1.0869	1.1108	0.9226	1.0686
Gooding	1.0266	1.3817	0.7077	1.0057	0.9403
Jerome	1.4016	0.8969	1.0996	1.4059	0.8528
Lemhi	1.4211	0.9910	1.1258	0.9944	0.9714
Lincoln	1.2104	0.9132	0.9097	1.0923	1.1192
Minidoka	2.0700	1.2766	1.0019	1.2548	1.1430
Twin Falls	1.2150	1.0567	0.9770	1.0983	0.9962
District 3	1.2024	1.0930	0.9934	1.1437	0.9640
Bannock	1.0246	1.1804	1.0379	1.0699	1.0327
Bear Lake	1.1114	0.8874	1.2296	1.1483	0.9484
Bingham	1.1238	0.9762	1.0422	0.9812	1.0467
Bonneville	1.1014	1.1537	1.0474	0.9743	1.1388
Caribou	1.0686	0.9712	1.0036	1.1552	1.1081
Clark	0.8564	0.8851	1.0688	1.3238	0.7671
Franklin	1.0665	0.9723	0.9843	1.1426	1.0362
Fremont	1.2959	1.4573	0.7731	1.1443	0.8251
Jefferson	1.2516	0.9273	1.0719	1.1082	0.9345
Madison	1.0191	1.2377	0.9225	0.9021	1.3379
Oneida	1.2945	1.1756	1.2937	0.9185	1.1752
Power	0.9581	1.1034	1.0566	1.0036	1.0495
Teton	1.0649	0.9162	0.9642	1.1524	1.0178
District 4	1.0817	1.1011	1.0246	1.0324	1.0655
State Ave.	1.1215	1.0804	1.0205	1.0438	1.0227

Table 6. Idaho Counties' Tax Expenditure Growth: 1986-1991.

County	Expenditure Growth					1989-91	1986-91
	GE87/86	GE88/87	GE89/88	GE90/89	GE91/90	GR	GR
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	26.2	-14.4	0.9	6.6	4.7	5.6	4.8
Bonner	39.7	-12.9	7.8	23.6	19.0	21.3	15.4
Boundary	-2.7	16.7	-0.5	43.1	11.2	27.1	13.6
Clearwater	3.2	2.1	9.3	-10.2	13.1	1.5	3.5
Idaho	11.1	14.7	3.3	12.0	-4.8	3.6	7.3
Kootenai	19.4	7.0	5.1	-3.7	10.2	3.3	7.6
Latah	3.0	9.9	1.5	7.4	19.7	13.6	8.3
Lewis	1.2	12.0	5.6	32.1	-13.0	9.6	7.6
Nez Perce	7.9	17.3	16.9	24.8	1.7	13.3	13.7
Shoshone	-5.0	4.1	3.7	2.9	13.0	7.9	3.7
District 1	14.6	5.3	6.1	9.7	10.1	9.9	9.2
Ada	9.8	11.7	0.7	2.4	10.7	6.6	7.1
Adams	26.4	7.6	-15.9	33.9	-2.9	15.5	9.8
Boise	17.9	18.4	-15.0	29.0	33.0	31.0	16.7
Canyon	12.4	5.8	11.0	8.0	10.2	9.1	9.5
Elmore	7.8	23.9	11.0	9.5	3.3	6.4	11.1
Gem	21.7	34.2	-19.4	13.0	17.2	15.1	13.3
Owyhee	39.9	-23.1	4.9	10.5	20.6	15.5	10.6
Payette	-2.1	15.3	7.4	4.8	1.0	2.9	5.3
Valley	-5.1	9.5	20.2	7.9	6.0	7.0	7.7
Washington	20.5	-3.9	11.1	6.5	30.2	18.3	12.9
District 2	11.1	10.2	3.8	6.0	11.1	8.6	8.5
Blaine	-20.9	11.0	1.4	50.4	23.1	36.7	13.0
Butte	-0.9	4.9	22.9	-0.0	18.6	9.3	9.1
Camas	25.0	-1.3	18.1	7.5	5.8	6.7	11.0
Cassia	5.6	12.8	23.3	43.5	-12.1	15.7	14.6
Custer	22.3	-2.4	13.0	-8.3	17.2	4.5	8.4
Gooding	0.0	28.1	-31.8	6.5	16.7	11.6	3.9
Jerome	33.2	-13.9	6.5	38.5	-16.1	11.2	9.6
Lemhi	34.1	-1.8	11.9	1.0	2.7	1.9	9.6
Lincoln	15.4	-3.4	-1.9	5.4	13.7	9.6	5.8
Minidoka	69.9	21.8	3.4	23.4	19.5	21.4	27.6
Twin Falls	16.9	3.5	-2.2	10.2	7.1	8.7	7.1
District 3	15.0	7.6	1.7	23.3	8.1	15.7	11.1
Bannock	-1.5	18.5	4.4	6.1	4.6	5.4	6.4
Bear Lake	2.8	-10.9	22.0	10.3	-3.2	3.6	4.2
Bingham	6.8	-3.1	6.7	3.6	9.7	6.7	4.8
Bonneville	12.5	18.2	7.8	-0.3	20.0	9.8	11.6
Caribou	8.1	-3.3	3.2	14.7	11.1	12.9	6.8
Clark	-12.0	-2.8	7.7	28.1	-3.6	12.2	3.5
Franklin	-0.3	-1.0	-1.6	14.1	6.1	10.1	3.5
Fremont	29.8	39.2	-24.0	15.3	-13.0	1.1	9.5
Jefferson	18.7	-9.7	14.2	10.3	-3.3	3.5	6.1
Madison	0.1	19.7	-5.6	-8.5	33.3	12.4	7.8
Oneida	28.8	17.5	26.1	-7.4	17.0	4.8	16.4
Power	-5.9	9.1	8.0	3.5	7.5	5.5	4.4
Teton	6.4	-9.9	-2.4	16.6	9.5	13.1	4.1
District 4	6.6	10.9	4.8	4.8	10.6	7.7	7.5
State Ave.	11.4	8.7	4.4	9.3	10.2	9.8	8.8

Table 7. Idaho Counties' Tax Base Growth: 1986-91

County	Base Growth					1989-91	1986-91
	Gg87/86	Gg88/87	Gg89/88	Gg90/89	Gg91/90	Gr	Gr
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	-2.8	-0.9	0.6	4.3	9.9	7.1	2.2
Bonner	1.6	-2.6	1.2	3.7	4.1	3.9	1.6
Boundary	-0.2	1.5	3.5	16.3	4.6	10.4	5.2
Clearwater	-2.4	2.6	3.1	0.8	5.1	2.9	1.8
Idaho	2.3	2.4	4.3	3.3	3.6	3.4	3.2
Kootenai	5.8	1.3	3.7	3.3	11.6	7.4	5.2
Latah	0.3	-1.0	0.7	0.1	3.8	1.9	0.8
Lewis	-2.1	-1.7	-2.3	5.8	2.3	4.1	0.4
Nez Perce	2.1	3.8	5.0	0.3	10.2	5.2	4.3
Shoshone	-18.2	13.2	-10.0	-0.9	9.3	4.2	-1.3
District 1	1.3	1.5	2.2	2.7	8.0	5.4	3.1
Ada	2.6	2.7	4.2	8.6	10.6	9.6	5.8
Adams	1.2	-7.8	0.6	9.8	0.5	5.2	0.9
Boise	1.5	0.0	1.1	-0.1	3.1	1.5	1.1
Canyon	0.8	0.5	1.1	3.3	3.7	3.5	1.9
Elmore	-0.9	-0.8	3.4	1.2	3.8	2.5	1.3
Gem	-0.4	-5.8	0.6	0.2	3.7	2.0	-0.3
Owyhee	6.5	1.9	-1.3	2.1	-3.4	-0.7	1.1
Payette	1.7	-4.8	3.8	4.9	4.7	4.8	2.0
Valley	-2.0	9.4	-7.5	5.1	17.5	11.3	4.5
Washington	-5.1	-5.2	-0.9	3.9	-0.1	1.9	-1.5
District 2	1.5	1.6	2.4	6.3	8.3	7.3	4.0
Blaine	-0.1	2.7	6.7	28.5	20.1	24.3	11.6
Butte	-4.8	3.1	0.7	-0.1	22.3	11.1	4.2
Camas	-6.8	-13.1	7.4	4.2	2.0	3.1	-1.3
Cassia	-7.9	-2.6	-0.6	3.9	3.1	3.5	-0.8
Custer	-18.3	-10.7	2.5	-0.2	10.6	5.2	-3.2
Gooding	-2.6	-4.2	2.7	5.9	22.9	14.4	4.9
Jerome	-0.5	-3.0	-3.0	4.4	-0.2	2.1	-0.5
Lemhi	-1.0	-0.9	0.1	1.6	5.6	3.6	1.1
Lincoln	-3.7	5.7	7.5	-3.4	2.5	-0.5	1.7
Minidoka	-2.9	-2.6	3.3	0.7	6.1	3.4	0.9
Twin Falls	-2.6	-2.0	0.1	0.8	7.5	4.2	0.8
District 3	-3.4	-1.3	2.3	9.9	11.8	10.8	3.9
Bannock	-3.9	1.9	0.7	-0.6	1.4	0.4	-0.1
Bear Lake	-7.7	1.0	1.4	-3.5	2.1	-0.7	-1.3
Bingham	-4.9	-0.7	2.6	5.5	5.2	5.3	1.5
Bonneville	2.9	4.0	3.1	2.3	7.0	4.6	3.8
Caribou	1.4	-0.4	2.8	0.3	0.9	0.6	1.0
Clark	3.5	9.4	1.0	0.0	22.9	11.4	7.4
Franklin	-6.7	1.8	0.0	0.7	2.6	1.6	-0.3
Fremont	3.9	1.5	1.7	1.8	6.2	4.0	3.0
Jefferson	-3.7	-2.2	7.3	0.0	3.5	1.8	1.0
Madison	-1.8	-1.6	2.5	1.8	4.2	3.0	1.0
Oneida	3.0	1.3	0.4	1.1	0.9	1.0	1.3
Power	-1.6	-0.7	2.5	3.1	2.7	2.9	1.2
Teton	0.2	-1.2	1.2	2.4	7.8	5.1	2.1
District 4	-1.3	1.2	2.4	1.6	4.3	2.9	1.6
State Ave.	-0.1	1.0	2.3	5.0	8.0	6.5	3.3

Table 8. Idaho Counties' Tax Rate Growth: 1986-1991.

County	Rate Growth					1989-91	1986-91
	GR87/86	GR88/87	GR89/88	GR90/89	GR91/90	GR	GR
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	29.0	-13.5	0.3	2.3	-5.2	-1.5	2.6
Bonner	38.2	-10.3	6.6	19.9	14.9	17.4	13.8
Boundary	-2.5	15.2	-4.0	26.8	6.6	16.7	8.4
Clearwater	5.6	-0.5	6.2	-11.0	8.0	-1.5	1.7
Idaho	8.8	12.3	-1.1	8.7	-8.4	0.1	4.1
Kootenai	13.5	5.6	1.4	-7.0	-1.4	-4.2	2.4
Latah	2.7	11.0	0.8	7.3	16.0	11.6	7.6
Lewis	3.3	13.7	7.9	26.3	-15.3	5.5	7.2
Nez Perce	5.8	13.5	11.9	24.5	-8.4	8.0	9.4
Shoshone	13.2	-9.1	13.7	3.8	3.6	3.7	5.0
District 1	13.3	3.8	3.9	7.0	2.1	4.5	6.0
Ada	7.2	9.0	-3.5	-6.1	0.0	-3.0	1.3
Adams	25.1	15.4	-16.5	24.1	-3.4	10.4	8.9
Boise	16.4	18.4	-16.2	29.2	29.9	29.5	15.5
Canyon	11.6	5.4	10.0	4.7	6.5	5.6	7.6
Elmore	8.7	24.7	7.5	8.3	-0.4	4.0	9.8
Gem	22.1	40.1	-20.0	12.8	13.5	13.1	13.7
Owyhee	33.5	-25.0	6.2	8.4	24.0	16.2	9.4
Payette	-3.7	20.1	3.7	-0.1	-3.7	-1.9	3.2
Valley	-3.1	0.1	27.7	2.9	-11.5	-4.3	3.2
Washington	25.6	1.3	12.0	2.6	30.3	16.4	14.3
District 2	9.6	8.6	1.5	-0.3	2.8	1.3	4.4
Blaine	-20.8	8.2	-5.4	21.8	3.0	12.4	1.4
Butte	4.0	1.9	22.1	0.1	-3.7	-1.8	4.9
Camas	31.7	11.8	10.7	3.4	3.8	3.6	12.3
Cassia	13.6	15.5	23.9	39.5	-15.3	12.1	15.4
Custer	40.6	8.3	10.5	-8.1	6.6	-0.7	11.6
Gooding	2.6	32.3	-34.6	0.6	-6.2	-2.8	-1.0
Jerome	33.8	-10.9	9.5	34.1	-15.9	9.1	10.1
Lemhi	35.1	-0.9	11.8	-0.6	-2.9	-1.7	8.5
Lincoln	19.1	-9.1	-9.5	8.8	11.3	10.0	4.1
Minidoka	72.8	24.4	0.2	22.7	13.4	18.0	26.7
Twin Falls	19.5	5.5	-2.3	9.4	-0.4	4.5	6.3
District 3	18.4	8.9	-0.7	13.4	-3.7	4.9	7.3
Bannock	2.4	16.6	3.7	6.8	3.2	5.0	6.5
Bear Lake	10.6	-11.9	20.7	13.8	-5.3	4.3	5.6
Bingham	11.7	-2.4	4.1	-1.9	4.6	1.3	3.2
Bonneville	9.7	14.3	4.6	-2.6	13.0	5.2	7.8
Caribou	6.6	-2.9	0.4	14.4	10.3	12.3	5.8
Clark	-15.5	-12.2	6.7	28.1	-26.5	0.8	-3.9
Franklin	6.4	-2.8	-1.6	13.3	3.6	8.4	3.8
Fremont	25.9	37.7	-25.7	13.5	-19.2	-2.9	6.4
Jefferson	22.4	-7.5	6.9	10.3	-6.8	1.7	5.1
Madison	1.9	21.3	-8.1	-10.3	29.1	9.4	6.8
Oneida	25.8	16.2	25.7	-8.5	16.1	3.8	15.1
Power	-4.3	9.8	5.5	0.4	4.8	2.6	3.2
Teton	6.3	-8.8	-3.6	14.2	1.8	8.0	2.0
District 4	7.9	9.6	2.4	3.2	6.3	4.8	5.9
State Ave.	11.5	7.7	2.0	4.3	2.2	3.3	5.6

Table 9. Growth Responses to the One-percent Restriction Based on Historical Data.

Idaho County	----1990-91----		----1989-91----		----1986-91----	
	-Gr (%)	Scenario	-Gr (%)	Scenario	-Gr (%)	Scenario
Benewah	5.2	A ¹	1.5	B	-2.6	C
Bonner	-14.9	C	-17.4	C	-13.8	C
Boundary	-6.6	C	-16.7	C	-8.4	C
Clearwater	-8.0	C	1.5	B	-1.7	B
Idaho	8.4	A	-0.1	B	-4.1	C
Kootenai	1.4	B	4.2	A	-2.4	C
Latah	-16.0	C	-11.6	C	-7.6	C
Lewis	15.3	A	-5.5	C	-7.2	C
Nez Perce	8.4	A	-8.0	C	-9.4	C
Shoshone	-3.6	C	-3.7	C	-5.0	C
District 1	-2.1	C	-4.5	C	-6.0	C
Ada	0.0	B	3.0	A	-1.3	B
Adams	3.4	A	-10.4	C	-8.9	C
Boise	-29.9	C	-29.5	C	-15.5	C
Canyon	-6.5	C	-5.6	C	-7.6	C
Elmore	0.4	B	-4.0	C	-9.8	C
Gem	-13.5	C	-13.1	C	-13.7	C
Owyhee	-24.0	C	-16.2	C	-9.4	C
Payette	3.7	A	1.9	B	-3.2	C
Valley	11.5	A	4.3	A	-3.2	C
Washington	-30.3	C	-16.4	C	-14.3	C
District 2	-2.8	C	-1.3	B	-4.4	C
Blaine	-3.0	C	-12.4	C	-1.4	B
Butte	3.7	A	1.8	B	-4.9	C
Camas	-3.8	C	-3.6	C	-12.3	C
Cassia	15.3	A	-12.1	C	-15.4	C
Custer	-6.6	C	0.7	B	-11.6	C
Gooding	6.2	A	2.8	A	1.0	B
Jerome	15.9	A	-9.1	C	-10.1	C
Lemhi	2.9	A	1.7	B	-8.5	C
Lincoln	-11.3	C	-10.0	C	-4.1	C
Minidoka	-13.4	C	-18.0	C	-26.7	C
Twin Falls	0.4	B	-4.5	C	-6.3	C
District 3	3.7	A	-4.9	C	-7.3	C
Bannock	-3.2	C	-5.0	C	-6.5	C
Bear Lake	5.3	A	-4.3	C	-5.6	C
Bingham	-4.6	C	-1.3	B	-3.2	C
Bonneville	-13.0	C	-5.2	C	-7.8	C
Caribou	-10.3	C	-12.3	C	-5.8	C
Clark	26.5	A	-0.8	B	3.9	A
Franklin	-3.6	C	-8.4	C	-3.8	C
Fremont	19.2	A	2.9	A	-6.4	C
Jefferson	6.8	A	-1.7	B	-5.1	C
Madison	-29.1	C	-9.4	C	-6.8	C
Oneida	-16.1	C	-3.8	C	-15.1	C
Power	-4.8	C	-2.6	C	-3.2	C
Teton	-1.8	B	-8.0	C	-2.0	B
District 4	-6.3	C	-4.8	C	-5.9	C
State Ave.	-2.2	C	-3.3	C	-5.6	C

¹ A. $2\% < (G_B - G_E = -GR)$; B. $2\% > (G_B - G_E) > -2\%$; C. $(G_B - G_E) < -2\%$.

Table 8. Idaho Counties' Tax Rate Growth: 1986-1991.

County	Rate Growth					1989-91	1986-91
	Gr87/86	Gr88/87	Gr89/88	Gr90/89	Gr91/90	Gr	Gr
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	29.0	-13.5	0.3	2.3	-5.2	-1.5	2.6
Bonner	38.2	-10.3	6.6	19.9	14.9	17.4	13.8
Boundary	-2.5	15.2	-4.0	26.8	6.6	16.7	8.4
Clearwater	5.6	-0.5	6.2	-11.0	8.0	-1.5	1.7
Idaho	8.8	12.3	-1.1	8.7	-8.4	0.1	4.1
Kootenai	13.5	5.6	1.4	-7.0	-1.4	-4.2	2.4
Latah	2.7	11.0	0.8	7.3	16.0	11.6	7.6
Lewis	3.3	13.7	7.9	26.3	-15.3	5.5	7.2
Nez Perce	5.8	13.5	11.9	24.5	-8.4	8.0	9.4
Shoshone	13.2	-9.1	13.7	3.8	3.6	3.7	5.0
District 1	13.3	3.8	3.9	7.0	2.1	4.5	6.0
Ada	7.2	9.0	-3.5	-6.1	0.0	-3.0	1.3
Adams	25.1	15.4	-16.5	24.1	-3.4	10.4	8.9
Boise	16.4	18.4	-16.2	29.2	29.9	29.5	15.5
Canyon	11.6	5.4	10.0	4.7	6.5	5.6	7.6
Elmore	8.7	24.7	7.5	8.3	-0.4	4.0	9.8
Gem	22.1	40.1	-20.0	12.8	13.5	13.1	13.7
Owyhee	33.5	-25.0	6.2	8.4	24.0	16.2	9.4
Payette	-3.7	20.1	3.7	-0.1	-3.7	-1.9	3.2
Valley	-3.1	0.1	27.7	2.9	-11.5	-4.3	3.2
Washington	25.6	1.3	12.0	2.6	30.3	16.4	14.3
District 2	9.6	8.6	1.5	-0.3	2.8	1.3	4.4
Blaine	-20.8	8.2	-5.4	21.8	3.0	12.4	1.4
Butte	4.0	1.9	22.1	0.1	-3.7	-1.8	4.9
Camas	31.7	11.8	10.7	3.4	3.8	3.6	12.3
Cassia	13.6	15.5	23.9	39.5	-15.3	12.1	15.4
Custer	40.6	8.3	10.5	-8.1	6.6	-0.7	11.6
Gooding	2.6	32.3	-34.6	0.6	-6.2	-2.8	-1.0
Jerome	33.8	-10.9	9.5	34.1	-15.9	9.1	10.1
Lemhi	35.1	-0.9	11.8	-0.6	-2.9	-1.7	8.5
Lincoln	19.1	-9.1	-9.5	8.8	11.3	10.0	4.1
Minidoka	72.8	24.4	0.2	22.7	13.4	18.0	26.7
Twin Falls	19.5	5.5	-2.3	9.4	-0.4	4.5	6.3
District 3	18.4	8.9	-0.7	13.4	-3.7	4.9	7.3
Bannock	2.4	16.6	3.7	6.8	3.2	5.0	6.5
Bear Lake	10.6	-11.9	20.7	13.8	-5.3	4.3	5.6
Bingham	11.7	-2.4	4.1	-1.9	4.6	1.3	3.2
Bonneville	9.7	14.3	4.6	-2.6	13.0	5.2	7.8
Caribou	6.6	-2.9	0.4	14.4	10.3	12.3	5.8
Clark	-15.5	-12.2	6.7	28.1	-26.5	0.8	-3.9
Franklin	6.4	-2.8	-1.6	13.3	3.6	8.4	3.8
Fremont	25.9	37.7	-25.7	13.5	-19.2	-2.9	6.4
Jefferson	22.4	-7.5	6.9	10.3	-6.8	1.7	5.1
Madison	1.9	21.3	-8.1	-10.3	29.1	9.4	6.8
Oneida	25.8	16.2	25.7	-8.5	16.1	3.8	15.1
Power	-4.3	9.8	5.5	0.4	4.8	2.6	3.2
Teton	6.3	-8.8	-3.6	14.2	1.8	8.0	2.0
District 4	7.9	9.6	2.4	3.2	6.3	4.8	5.9
State Ave.	11.5	7.7	2.0	4.3	2.2	3.3	5.6

Table 9. Growth Responses to the One-percent Restriction Based on Historical Data.

Idaho County	----1990-91----		----1989-91----		----1986-91----	
	-Gr (%)	Scenario	-Gr (%)	Scenario	-Gr (%)	Scenario
Benewah	5.2	A ¹	1.5	B	-2.6	C
Bonner	-14.9	C	-17.4	C	-13.8	C
Boundary	-6.6	C	-16.7	C	-8.4	C
Clearwater	-8.0	C	1.5	B	-1.7	B
Idaho	8.4	A	-0.1	B	-4.1	C
Kootenai	1.4	B	4.2	A	-2.4	C
Latah	-16.0	C	-11.6	C	-7.6	C
Lewis	15.3	A	-5.5	C	-7.2	C
Nez Perce	8.4	A	-8.0	C	-9.4	C
Shoshone	-3.6	C	-3.7	C	-5.0	C
District 1	-2.1	C	-4.5	C	-6.0	C
Ada	0.0	B	3.0	A	-1.3	B
Adams	3.4	A	-10.4	C	-8.9	C
Boise	-29.9	C	-29.5	C	-15.5	C
Canyon	-6.5	C	-5.6	C	-7.6	C
Elmore	0.4	B	-4.0	C	-9.8	C
Gem	-13.5	C	-13.1	C	-13.7	C
Owyhee	-24.0	C	-16.2	C	-9.4	C
Payette	3.7	A	1.9	B	-3.2	C
Valley	11.5	A	4.3	A	-3.2	C
Washington	-30.3	C	-16.4	C	-14.3	C
District 2	-2.8	C	-1.3	B	-4.4	C
Blaine	-3.0	C	-12.4	C	-1.4	B
Butte	3.7	A	1.8	B	-4.9	C
Camas	-3.8	C	-3.6	C	-12.3	C
Cassia	15.3	A	-12.1	C	-15.4	C
Custer	-6.6	C	0.7	B	-11.6	C
Gooding	6.2	A	2.8	A	1.0	B
Jerome	15.9	A	-9.1	C	-10.1	C
Lemhi	2.9	A	1.7	B	-8.5	C
Lincoln	-11.3	C	-10.0	C	-4.1	C
Minidoka	-13.4	C	-18.0	C	-26.7	C
Twin Falls	0.4	B	-4.5	C	-6.3	C
District 3	3.7	A	-4.9	C	-7.3	C
Bannock	-3.2	C	-5.0	C	-6.5	C
Bear Lake	5.3	A	-4.3	C	-5.6	C
Bingham	-4.6	C	-1.3	B	-3.2	C
Bonneville	-13.0	C	-5.2	C	-7.8	C
Caribou	-10.3	C	-12.3	C	-5.8	C
Clark	26.5	A	-0.8	B	3.9	A
Franklin	-3.6	C	-8.4	C	-3.8	C
Fremont	19.2	A	2.9	A	-6.4	C
Jefferson	6.8	A	-1.7	B	-5.1	C
Madison	-29.1	C	-9.4	C	-6.8	C
Oneida	-16.1	C	-3.8	C	-15.1	C
Power	-4.8	C	-2.6	C	-3.2	C
Teton	-1.8	B	-8.0	C	-2.0	B
District 4	-6.3	C	-4.8	C	-5.9	C
State Ave.	-2.2	C	-3.3	C	-5.6	C

¹ A. $2\% < (G_B - G_E = -GR)$; B. $2\% > (G_B - G_E) > -2\%$; C. $(G_B - G_E) < -2\%$.

Table 8. Idaho Counties' Tax Rate Growth: 1986-1991.

County	Rate Growth					1989-91	1986-91
	Gr87/86	Gr88/87	Gr89/88	Gr90/89	Gr91/90	Gr	Gr
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	29.0	-13.5	0.3	2.3	-5.2	-1.5	2.6
Bonner	38.2	-10.3	6.6	19.9	14.9	17.4	13.8
Boundary	-2.5	15.2	-4.0	26.8	6.6	16.7	8.4
Clearwater	5.6	-0.5	6.2	-11.0	8.0	-1.5	1.7
Idaho	8.8	12.3	-1.1	8.7	-8.4	0.1	4.1
Kootenai	13.5	5.6	1.4	-7.0	-1.4	-4.2	2.4
Latah	2.7	11.0	0.8	7.3	16.0	11.6	7.6
Lewis	3.3	13.7	7.9	26.3	-15.3	5.5	7.2
Nez Perce	5.8	13.5	11.9	24.5	-8.4	8.0	9.4
Shoshone	13.2	-9.1	13.7	3.8	3.6	3.7	5.0
District 1	13.3	3.8	3.9	7.0	2.1	4.5	6.0
Ada	7.2	9.0	-3.5	-6.1	0.0	-3.0	1.3
Adams	25.1	15.4	-16.5	24.1	-3.4	10.4	8.9
Boise	16.4	18.4	-16.2	29.2	29.9	29.5	15.5
Canyon	11.6	5.4	10.0	4.7	6.5	5.6	7.6
Elmore	8.7	24.7	7.5	8.3	-0.4	4.0	9.8
Gem	22.1	40.1	-20.0	12.8	13.5	13.1	13.7
Owyhee	33.5	-25.0	6.2	8.4	24.0	16.2	9.4
Payette	-3.7	20.1	3.7	-0.1	-3.7	-1.9	3.2
Valley	-3.1	0.1	27.7	2.9	-11.5	-4.3	3.2
Washington	25.6	1.3	12.0	2.6	30.3	16.4	14.3
District 2	9.6	8.6	1.5	-0.3	2.8	1.3	4.4
Blaine	-20.8	8.2	-5.4	21.8	3.0	12.4	1.4
Butte	4.0	1.9	22.1	0.1	-3.7	-1.8	4.9
Camas	31.7	11.8	10.7	3.4	3.8	3.6	12.3
Cassia	13.6	15.5	23.9	39.5	-15.3	12.1	15.4
Custer	40.6	8.3	10.5	-8.1	6.6	-0.7	11.6
Gooding	2.6	32.3	-34.6	0.6	-6.2	-2.8	-1.0
Jerome	33.8	-10.9	9.5	34.1	-15.9	9.1	10.1
Lemhi	35.1	-0.9	11.8	-0.6	-2.9	-1.7	8.5
Lincoln	19.1	-9.1	-9.5	8.8	11.3	10.0	4.1
Minidoka	72.8	24.4	0.2	22.7	13.4	18.0	26.7
Twin Falls	19.5	5.5	-2.3	9.4	-0.4	4.5	6.3
District 3	18.4	8.9	-0.7	13.4	-3.7	4.9	7.3
Bannock	2.4	16.6	3.7	6.8	3.2	5.0	6.5
Bear Lake	10.6	-11.9	20.7	13.8	-5.3	4.3	5.6
Bingham	11.7	-2.4	4.1	-1.9	4.6	1.3	3.2
Bonneville	9.7	14.3	4.6	-2.6	13.0	5.2	7.8
Caribou	6.6	-2.9	0.4	14.4	10.3	12.3	5.8
Clark	-15.5	-12.2	6.7	28.1	-26.5	0.8	-3.9
Franklin	6.4	-2.8	-1.6	13.3	3.6	8.4	3.8
Fremont	25.9	37.7	-25.7	13.5	-19.2	-2.9	6.4
Jefferson	22.4	-7.5	6.9	10.3	-6.8	1.7	5.1
Madison	1.9	21.3	-8.1	-10.3	29.1	9.4	6.8
Oneida	25.8	16.2	25.7	-8.5	16.1	3.8	15.1
Power	-4.3	9.8	5.5	0.4	4.8	2.6	3.2
Teton	6.3	-8.8	-3.6	14.2	1.8	8.0	2.0
District 4	7.9	9.6	2.4	3.2	6.3	4.8	5.9
State Ave.	11.5	7.7	2.0	4.3	2.2	3.3	5.6

Table 9. Growth Responses to the One-percent Restriction Based on Historical Data.

Idaho County	----1990-91----		----1989-91----		----1986-91----	
	-Gr (%)	Scenario	-Gr (%)	Scenario	-Gr (%)	Scenario
Benewah	5.2	A ¹	1.5	B	-2.6	C
Bonner	-14.9	C	-17.4	C	-13.8	C
Boundary	-6.6	C	-16.7	C	-8.4	C
Clearwater	-8.0	C	1.5	B	-1.7	B
Idaho	8.4	A	-0.1	B	-4.1	C
Kootenai	1.4	B	4.2	A	-2.4	C
Latah	-16.0	C	-11.6	C	-7.6	C
Lewis	15.3	A	-5.5	C	-7.2	C
Nez Perce	8.4	A	-8.0	C	-9.4	C
Shoshone	-3.6	C	-3.7	C	-5.0	C
District 1	-2.1	C	-4.5	C	-6.0	C
Ada	0.0	B	3.0	A	-1.3	B
Adams	3.4	A	-10.4	C	-8.9	C
Boise	-29.9	C	-29.5	C	-15.5	C
Canyon	-6.5	C	-5.6	C	-7.6	C
Elmore	0.4	B	-4.0	C	-9.8	C
Gem	-13.5	C	-13.1	C	-13.7	C
Owyhee	-24.0	C	-16.2	C	-9.4	C
Payette	3.7	A	1.9	B	-3.2	C
Valley	11.5	A	4.3	A	-3.2	C
Washington	-30.3	C	-16.4	C	-14.3	C
District 2	-2.8	C	-1.3	B	-4.4	C
Blaine	-3.0	C	-12.4	C	-1.4	B
Butte	3.7	A	1.8	B	-4.9	C
Camas	-3.8	C	-3.6	C	-12.3	C
Cassia	15.3	A	-12.1	C	-15.4	C
Custer	-6.6	C	0.7	B	-11.6	C
Gooding	6.2	A	2.8	A	1.0	B
Jerome	15.9	A	-9.1	C	-10.1	C
Lemhi	2.9	A	1.7	B	-8.5	C
Lincoln	-11.3	C	-10.0	C	-4.1	C
Minidoka	-13.4	C	-18.0	C	-26.7	C
Twin Falls	0.4	B	-4.5	C	-6.3	C
District 3	3.7	A	-4.9	C	-7.3	C
Bannock	-3.2	C	-5.0	C	-6.5	C
Bear Lake	5.3	A	-4.3	C	-5.6	C
Bingham	-4.6	C	-1.3	B	-3.2	C
Bonneville	-13.0	C	-5.2	C	-7.8	C
Caribou	-10.3	C	-12.3	C	-5.8	C
Clark	26.5	A	-0.8	B	3.9	A
Franklin	-3.6	C	-8.4	C	-3.8	C
Fremont	19.2	A	2.9	A	-6.4	C
Jefferson	6.8	A	-1.7	B	-5.1	C
Madison	-29.1	C	-9.4	C	-6.8	C
Oneida	-16.1	C	-3.8	C	-15.1	C
Power	-4.8	C	-2.6	C	-3.2	C
Teton	-1.8	B	-8.0	C	-2.0	B
District 4	-6.3	C	-4.8	C	-5.9	C
State Ave.	-2.2	C	-3.3	C	-5.6	C

¹ A. $2\% < (G_B - G_E = -GR)$; B. $2\% > (G_B - G_E) > -2\%$; C. $(G_B - G_E) < -2\%$.

Table 8. Idaho Counties' Tax Rate Growth: 1986-1991.

County	Rate Growth					1989-91	1986-91
	GR87/86	GR88/87	GR89/88	GR90/89	GR91/90	GR	GR
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Benewah	29.0	-13.5	0.3	2.3	-5.2	-1.5	2.6
Bonner	38.2	-10.3	6.6	19.9	14.9	17.4	13.8
Boundary	-2.5	15.2	-4.0	26.8	6.6	16.7	8.4
Clearwater	5.6	-0.5	6.2	-11.0	8.0	-1.5	1.7
Idaho	8.8	12.3	-1.1	8.7	-8.4	0.1	4.1
Kootenai	13.5	5.6	1.4	-7.0	-1.4	-4.2	2.4
Latah	2.7	11.0	0.8	7.3	16.0	11.6	7.6
Lewis	3.3	13.7	7.9	26.3	-15.3	5.5	7.2
Nez Perce	5.8	13.5	11.9	24.5	-8.4	8.0	9.4
Shoshone	13.2	-9.1	13.7	3.8	3.6	3.7	5.0
District 1	13.3	3.8	3.9	7.0	2.1	4.5	6.0
Ada	7.2	9.0	-3.5	-6.1	0.0	-3.0	1.3
Adams	25.1	15.4	-16.5	24.1	-3.4	10.4	8.9
Boise	16.4	18.4	-16.2	29.2	29.9	29.5	15.5
Canyon	11.6	5.4	10.0	4.7	6.5	5.6	7.6
Elmore	8.7	24.7	7.5	8.3	-0.4	4.0	9.8
Gem	22.1	40.1	-20.0	12.8	13.5	13.1	13.7
Owyhee	33.5	-25.0	6.2	8.4	24.0	16.2	9.4
Payette	-3.7	20.1	3.7	-0.1	-3.7	-1.9	3.2
Valley	-3.1	0.1	27.7	2.9	-11.5	-4.3	3.2
Washington	25.6	1.3	12.0	2.6	30.3	16.4	14.3
District 2	9.6	8.6	1.5	-0.3	2.8	1.3	4.4
Blaine	-20.8	8.2	-5.4	21.8	3.0	12.4	1.4
Butte	4.0	1.9	22.1	0.1	-3.7	-1.8	4.9
Camas	31.7	11.8	10.7	3.4	3.8	3.6	12.3
Cassia	13.6	15.5	23.9	39.5	-15.3	12.1	15.4
Custer	40.6	8.3	10.5	-8.1	6.6	-0.7	11.6
Gooding	2.6	32.3	-34.6	0.6	-6.2	-2.8	-1.0
Jerome	33.8	-10.9	9.5	34.1	-15.9	9.1	10.1
Lemhi	35.1	-0.9	11.8	-0.6	-2.9	-1.7	8.5
Lincoln	19.1	-9.1	-9.5	8.8	11.3	10.0	4.1
Minidoka	72.8	24.4	0.2	22.7	13.4	18.0	26.7
Twin Falls	19.5	5.5	-2.3	9.4	-0.4	4.5	6.3
District 3	18.4	8.9	-0.7	13.4	-3.7	4.9	7.3
Bannock	2.4	16.6	3.7	6.8	3.2	5.0	6.5
Bear Lake	10.6	-11.9	20.7	13.8	-5.3	4.3	5.6
Bingham	11.7	-2.4	4.1	-1.9	4.6	1.3	3.2
Bonneville	9.7	14.3	4.6	-2.6	13.0	5.2	7.8
Caribou	6.6	-2.9	0.4	14.4	10.3	12.3	5.8
Clark	-15.5	-12.2	6.7	28.1	-26.5	0.8	-3.9
Franklin	6.4	-2.8	-1.6	13.3	3.6	8.4	3.8
Fremont	25.9	37.7	-25.7	13.5	-19.2	-2.9	6.4
Jefferson	22.4	-7.5	6.9	10.3	-6.8	1.7	5.1
Madison	1.9	21.3	-8.1	-10.3	29.1	9.4	6.8
Oneida	25.8	16.2	25.7	-8.5	16.1	3.8	15.1
Power	-4.3	9.8	5.5	0.4	4.8	2.6	3.2
Teton	6.3	-8.8	-3.6	14.2	1.8	8.0	2.0
District 4	7.9	9.6	2.4	3.2	6.3	4.8	5.9
State Ave.	11.5	7.7	2.0	4.3	2.2	3.3	5.6

Table 9. Growth Responses to the One-percent Restriction Based on Historical Data.

Idaho County	----1990-91----		----1989-91----		----1986-91----	
	-Gr	Scenario	-Gr	Scenario	-Gr	Scenario
	(%)		(%)		(%)	
Benewah	5.2	A ¹	1.5	B	-2.6	C
Bonner	-14.9	C	-17.4	C	-13.8	C
Boundary	-6.6	C	-16.7	C	-8.4	C
Clearwater	-8.0	C	1.5	B	-1.7	B
Idaho	8.4	A	-0.1	B	-4.1	C
Kootenai	1.4	B	4.2	A	-2.4	C
Latah	-16.0	C	-11.6	C	-7.6	C
Lewis	15.3	A	-5.5	C	-7.2	C
Nez Perce	8.4	A	-8.0	C	-9.4	C
Shoshone	-3.6	C	-3.7	C	-5.0	C
District 1	-2.1	C	-4.5	C	-6.0	C
Ada	0.0	B	3.0	A	-1.3	B
Adams	3.4	A	-10.4	C	-8.9	C
Boise	-29.9	C	-29.5	C	-15.5	C
Canyon	-6.5	C	-5.6	C	-7.6	C
Elmore	0.4	B	-4.0	C	-9.8	C
Gem	-13.5	C	-13.1	C	-13.7	C
Owyhee	-24.0	C	-16.2	C	-9.4	C
Payette	3.7	A	1.9	B	-3.2	C
Valley	11.5	A	4.3	A	-3.2	C
Washington	-30.3	C	-16.4	C	-14.3	C
District 2	-2.8	C	-1.3	B	-4.4	C
Blaine	-3.0	C	-12.4	C	-1.4	B
Butte	3.7	A	1.8	B	-4.9	C
Camas	-3.8	C	-3.6	C	-12.3	C
Cassia	15.3	A	-12.1	C	-15.4	C
Custer	-6.6	C	0.7	B	-11.6	C
Gooding	6.2	A	2.8	A	1.0	B
Jerome	15.9	A	-9.1	C	-10.1	C
Lemhi	2.9	A	1.7	B	-8.5	C
Lincoln	-11.3	C	-10.0	C	-4.1	C
Minidoka	-13.4	C	-18.0	C	-26.7	C
Twin Falls	0.4	B	-4.5	C	-6.3	C
District 3	3.7	A	-4.9	C	-7.3	C
Bannock	-3.2	C	-5.0	C	-6.5	C
Bear Lake	5.3	A	-4.3	C	-5.6	C
Bingham	-4.6	C	-1.3	B	-3.2	C
Bonneville	-13.0	C	-5.2	C	-7.8	C
Caribou	-10.3	C	-12.3	C	-5.8	C
Clark	26.5	A	-0.8	B	3.9	A
Franklin	-3.6	C	-8.4	C	-3.8	C
Fremont	19.2	A	2.9	A	-6.4	C
Jefferson	6.8	A	-1.7	B	-5.1	C
Madison	-29.1	C	-9.4	C	-6.8	C
Oneida	-16.1	C	-3.8	C	-15.1	C
Power	-4.8	C	-2.6	C	-3.2	C
Teton	-1.8	B	-8.0	C	-2.0	B
District 4	-6.3	C	-4.8	C	-5.9	C
State Ave.	-2.2	C	-3.3	C	-5.6	C

¹ A. $2\% < (G_B - G_E = -G_R)$; B. $2\% > (G_B - G_E) > -2\%$; C. $(G_B - G_E) < -2\%$.

Table 10. Summary of Growth Response to the One-Percent Restrictions Based on Historical Data.

Unit	1991/1990	1991/1989	1991/1986
Counties by Scenario	---- (Number of Counties) ----		
A ($G_E < G_B$)	16	5	1
B ($G_E \approx G_B$)	5	10	5
C ($G_E > G_B$)	23	29	38
Most Pop. Counties	---- (Scenario) ----		
Ada	B	A	B
Canyon	C	C	C
Kootenai	B	A	C
Bonneville	C	C	C
Bannock	C	C	C
District Average			
1 Panhandle	C	C	C
2 Southwest	C	B	C
3 Magic Valley	A	C	C
4 Southeast	C	C	C
State Average	C	C	C

- A. $2\% < (G_B - G_E)$; Grow out of property tax reduction.
- B. $2\% > (G_B - G_E) > -2\%$; One time reduction in tax revenues.
- C. $(G_B - G_E) < -2\%$; One time reduction plus additional reductions in property tax revenues from One-percent Initiative.

Table 11. Time Needed To Grow Out Of The One-percent Reductions Under Scenario A: Data.

County	E91 (\$)	1% Impact (\$)	E91* (\$)	G _E *91 (%)
Benewah	1,129,729	-325,097	804,632	33.9
Bonner	4,642,516	-827,136	3,815,380	19.6
Boundary	1,932,779	-155,716	1,777,063	8.4
Clearwater	980,905	-366,638	614,267	46.8
Idaho	1,217,545	-148,367	1,069,178	13.0
Kootenai	10,206,293	-2,277,743	7,928,550	25.3
Latah	3,064,657	-743,212	2,321,445	27.8
Lewis	633,587	-274,567	359,020	56.8
Nez Perce	4,455,632	-1,437,107	3,018,525	38.9
Shoshone	2,538,433	-773,488	1,764,945	36.3
District 1	30,802,076	-7,329,071	23,473,005	27.2
Ada	19,333,390	-6,476,807	12,856,583	40.8
Adams	602,972	-107,689	495,283	19.7
Boise	909,935	-137,072	772,863	16.3
Canyon	9,363,333	-2,755,426	6,607,907	34.9
Elmore	1,535,080	-486,220	1,048,860	38.1
Gem	1,402,822	-243,905	1,158,917	19.1
Owyhee	1,082,970	-236,324	846,646	24.6
Payette	1,765,510	-648,302	1,117,208	45.8
Valley	1,714,872	-281,609	1,433,263	17.9
Washington	1,700,242	-458,172	1,242,070	31.4
District 2	39,411,126	-11,831,526	27,579,600	35.7
Blaine	3,673,106	0	3,673,106	0.0
Butte	435,338	-75,963	359,375	19.2
Camas	230,779	-71,094	159,685	36.8
Cassia	2,190,164	-184,469	2,005,695	8.8
Custer	590,341	-36,119	554,222	6.3
Gooding	1,432,214	-412,683	1,019,531	34.0
Jerome	1,619,241	-446,692	1,172,549	32.3
Lemhi	721,853	-186,926	534,927	30.0
Lincoln	404,496	-110,740	293,756	32.0
Minidoka	2,614,124	-518,595	2,095,529	22.1
Twin Falls	4,778,374	-868,713	3,909,661	20.1
District 3	18,690,030	-2,912,004	15,778,026	16.9
Bannock	6,196,342	-2,308,365	3,887,977	46.6
Bear Lake	894,624	-260,930	633,694	34.5
Bingham	3,831,627	-1,361,614	2,470,013	43.9
Bonneville	8,205,461	-2,260,157	5,945,304	32.2
Caribou	1,712,124	-696,915	1,015,209	52.3
Clark	291,537	-13,360	278,177	4.7
Franklin	1,162,851	-232,989	929,862	22.4
Fremont	1,085,549	-402,721	682,828	46.4
Jefferson	1,392,156	-288,714	1,103,442	23.2
Madison	2,044,241	-158,804	1,885,437	8.1
Oneida	602,714	-205,757	396,957	41.8
Power	1,248,940	-508,966	739,974	52.3
Teton	470,574	0	470,574	0.0
District 4	29,138,740	-8,699,292	20,439,448	35.5
Totals	118,041,972	-30,771,893	87,270,079	30.2

Table 12. Time Needed To Grow Out Of The One-percent Reductions Under Scenario A: Results.

Idaho County	1991 GE*	1990-91 -GR	Make Up Time	1989-91 -GR	Make Up Time	1986-91 -GR	Make Up Time
	(%)	(%)	(yrs)	(%)	(yrs)	(%)	(yrs)
Benewah	33.9	5.2	6.5	1.5	23.1	-2.6	np*
Bonner	19.6	-14.9	np	-17.4	np	-13.8	np
Boundary	8.4	-6.6	np	-16.7	np	-8.4	np
Clearwater	46.8	-8.0	np	1.5	31.7	-1.7	np
Idaho	13.0	8.4	1.5	-0.1	np	-4.1	np
Kootenai	25.3	1.4	18.7	4.2	6.0	-2.4	np
Latah	27.8	-16.0	np	-11.6	np	-7.6	np
Lewis	56.8	15.3	3.7	-5.5	np	-7.2	np
Nez Perce	38.9	8.4	4.6	-8.0	np	-9.4	np
Shoshone	36.3	-3.6	np	-3.7	np	-5.0	np
District 1	27.2	-2.1	np	-4.5	np	-6.0	np
Ada	40.8	-0.0	np	3.0	13.4	-1.3	np
Adams	19.7	3.4	5.8	-10.4	np	-8.9	np
Boise	16.3	-29.9	np	-29.5	np	-15.5	np
Canyon	34.9	-6.5	np	-5.6	np	-7.6	np
Elmore	38.1	0.4	89.3	-3.0	np	-9.8	np
Gem	19.1	-13.5	np	-13.1	np	-13.7	np
Owyhee	24.6	-24.0	np	-16.2	np	-9.4	np
Payette	45.8	3.7	12.2	1.9	23.8	-3.2	np
Valley	17.9	11.5	1.6	4.3	4.2	-3.2	np
Washington	31.4	-30.3	np	-16.4	np	-14.3	np
District 2	35.7	-2.8	np	-1.3	np	-4.4	np
Blaine	0.0	-3.0	0.0	-12.4	0.0	-1.4	0.0
Butte	19.2	3.7	5.2	1.8	10.7	-4.9	np
Camas	36.8	-3.8	np	-3.6	np	-12.3	np
Cassia	8.8	15.3	0.6	-12.1	np	-15.4	np
Custer	6.3	-6.6	np	0.7	8.9	-11.6	np
Gooding	34.0	6.2	5.5	2.8	12.2	1.0	32.6
Jerome	32.3	15.9	2.0	-9.1	np	-10.1	np
Lemhi	30.0	2.9	10.3	1.7	17.3	-8.5	np
Lincoln	32.0	-11.3	np	-10.0	np	-4.1	np
Minidoka	22.1	-13.4	np	-18.0	np	-26.7	np
Twin Falls	20.1	0.4	53.1	-4.5	np	-6.3	np
District 3	16.9	3.7	4.6	-4.9	np	-7.3	np
Bannock	46.6	-3.2	np	-4.0	np	-6.5	np
Bear Lake	34.5	5.3	6.5	-4.3	np	-5.6	np
Bingham	43.9	-4.6	np	-1.3	np	-3.2	np
Bonneville	32.2	-13.0	np	-5.2	np	-7.8	np
Caribou	52.3	-10.3	np	-12.3	np	-5.8	np
Clark	4.7	26.5	0.2	-0.8	np	3.9	1.2
Franklin	22.4	-3.6	np	-8.4	np	-3.8	np
Fremont	46.4	19.2	2.4	2.9	16.1	-6.4	np
Jefferson	23.2	6.8	3.4	-1.7	np	-5.1	np
Madison	8.1	-29.1	np	-9.4	np	-6.8	np
Oneida	41.8	-16.1	np	-3.8	np	-15.1	np
Power	52.3	-4.8	np	-2.6	np	-3.2	np
Teton	0.0	-1.8	0.0	-7.0	0.0	-1.0	0.0
District 4	35.5	-6.3	np	-4.8	np	-5.9	np
State Ave.	30.2	-2.2	np	-3.3	np	-5.6	np

* "np" means that it is not possible to grow out of the revenue reduction of the One-percent Initiative.

**Appendix. The Methodology: A Model of the Growth in Expenditures,
Base, and Rates.**

Variables

County Expenditures, 1991 (E₉₁)

County Expenditures, 1990 (E₉₀)

County Net Taxable Base, 1991 (B₉₁)

County Net Taxable Base, 1990 (B₉₀)

Growth in County Expenditures:

$$(1) E_{91} = E_{90}e^{r_E}; e^{r_E} = E_{91}/E_{90}; r_E = \ln(E_{91}/E_{90}).$$

Growth in County Tax Base:

$$(2) B_{91} = B_{90}e^{r_B}; e^{r_B} = B_{91}/B_{90}; r_B = \ln(B_{91}/B_{90}).$$

Tax Rate in 1991:

$$(3) R_{91} = E_{91}/B_{91}.$$

Tax Rate in 1990:

$$(4) R_{90} = E_{90}/B_{90}.$$

Growth in County Tax Rates:

$$(5) R_{91} = R_{90}e^{r_R};$$

$$e^{r_R} = R_{91}/R_{90}; \quad r_R = \ln R_{91} - \ln R_{90}.$$

$$e^{r_R} = E_{91}/B_{91} \div E_{90}/B_{90}; \quad r_R = \ln(E_{91}/B_{91}) - \ln(E_{90}/B_{90}).$$

$$e^{r_R} = E_{91}/E_{90} \div B_{91}/B_{90}; \quad r_R = \ln(E_{91}/E_{90}) - \ln(B_{91}/B_{90});$$

$$(6) R_{91}/R_{90} = E_{91}/E_{90} \div B_{91}/B_{90}$$

$$r_R = r_E - r_B;$$

or $G_R = G_E - G_B.$

If $G_E > G_B$, then $G_R > 0.$

If $G_E = G_B$, then $G_R = 0.$

If $G_E < G_B$, then $G_R < 0.$

Expenditure Growth in 1991.

Solving equation (6) for E₉₁.

$$(7) \quad E_{91} = E_{90} (B_{91}/B_{90} * R_{91}/R_{90});$$

$$E_{91}/E_{90} = (B_{91}/B_{90} * R_{91}/R_{90});$$

$$G_E = G_B + G_R.$$

Let ($G_R = 0$), i.e., $R_{91}/R_{90} = 1$, there is no change in the tax rate then,

$$(8) \quad E_{91}' = E_{90} (B_{91}/B_{90});$$

$$E_{91}'/E_{90} = B_{91}/B_{90};$$

$$G_E' = G_B.$$

Let ($G_B = 0$), i.e., $B_{91}/B_{90} = 1$, there is no change in the tax base then,

$$(9) \quad E_{91}'' = E_{90} (R_{91}/R_{90});$$

$$E_{91}''/E_{90} = R_{91}/R_{90};$$

$$G_E'' = G_R.$$

By combining equations (7) through (9),

$$(10) \quad G_E = G_B + G_R = G_E' + G_E''.$$

The 1991 budget impact if the growth in expenditures is constrained by the growth the tax base.

$$(11) \quad E_{91}'/E_{91} = E_{90} (B_{91}/B_{90}) \div E_{90} (B_{91}/B_{90} * R_{91}/R_{90}) \\ = 1 \div (R_{91}/R_{90})$$

$$G_E' - G_E = -G_E''$$

$$G_B - G_E = -G_R.$$

The time required for tax districts to return to real 1991 levels of expenditures after the One-percent Initiative is,

$$(12) \quad E_{91} = E_{91}^* e^{rt};$$

$$E_{91}/E_{91}^* = e^{rt};$$

$$rt = \ln(E_{91}/E_{91}^*);$$

$$t = \ln(E_{91}/E_{91}^*) \div r;$$

$$t = r_E^* \div -r_R;$$

or $t = G_E^* \div -G_R.$

Where:

E_{91} is the actual property tax expenditure in 1991.

E_{91}^* is the 1991 expenditure minus the 1% Initiative reduction.

$e = 2.71828\dots$, the natural base of the exponential function.

r is the rate of growth available to make up the expenditure reduction. It was shown in eq. (11) that this rate equals $-r_R$.

t is the number of years required to get back to the 1991 expenditure level in nominal terms.

r_E^* is the percentage reduction in expenditures from the 1991 level.