

**PAINTING A PICTURE OF THE PUBLIC PURSE:
TAXING PROPERTY TO SUPPORT LOCAL SERVICES
IN EXTENSION DISTRICT II OF IDAHO**

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A.E. Extension Series No. 92-9

May 1992

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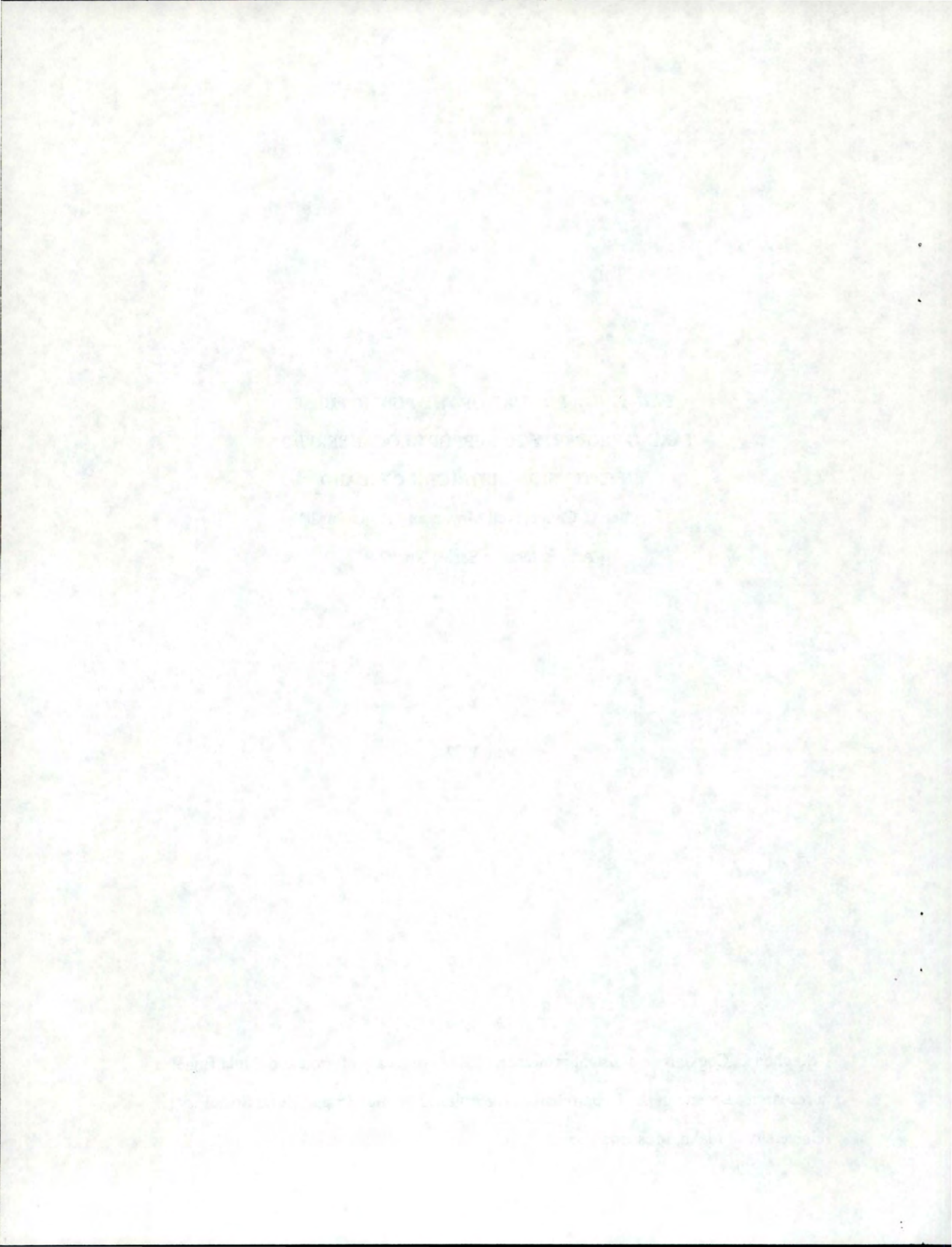


Table 1. Tax Revenues For Public Services in Ada County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	30822619	2562465	12187939	0	16072215	6333002427	.25
Obligations	4624470	900000	463335	0	3261205	6333002427	.05
County	35447089	3462465	12651274	0	19333420	6333002427	.31
Boise	na	na	na	na	27221785	3405750570	.80
School (001)	89799465	3080933	40357521	4359499	42001512	4728592396	.89
Road & Bridge	na	na	na	na	9222533	6333002427	.15
Total	125246554	6543398	53008795	4359499	61334932		2.15
Percent	100	5	42	4	49		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1 Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 2. Public Service Expenditures and Obligations in Ada County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	19333420	16072215	3261205	6333002427	.31	.25	.05
Boise	27221785	25074064	2147721	4333546280	.63	.58	.05
School (001)	42001512	31525526	10475986	4728592396	.89	.67	.22
Road & Bridge	9222533	9100000	122533	6333002427	.15	.14	.00
Ambulance	972668	972668	0	6333002427	.02	.02	.00
Cemetery (D.C.)	9592	9592	0	362681642	.00	.00	.00
Flood Cont.	27235	23520	3715	165058640	.01	.01	.00
Total	98788745	82777585	16011160		1.99	1.67	.32

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 3. Tax Revenues For Public Services in Adams County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	854402	900	472592	0	380910	136762158	.28
Obligations	313745	65896	25786	0	222063	136762158	.16
County	1168147	66796	498378	0	602973	136762158	.44
Council	na	na	na	na	83457	11213901	.74
School (013)	1662284	91933	1071861	211502	286988	62704151	.46
Road & Bridge	889594	64922	804672	0	20000	136762158	.01
Total	3720025	223651	2374911	211502	909961		1.65
Percent	100	6	64	6	24		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 4. Public Service Expenditures and Obligations in Adams County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	602973	380910	222063	136762158	.44	.28	.16
Council	83457	67339	16118	11213901	.74	.60	.14
School (013)	286988	240101	46887	62704151	.46	.38	.07
Road & Bridge	20000	20000	0	136762158	.01	.01	.00
Cemetery (C.V.)	8864	8864	0	47461815	.02	.02	.00
Hospital	65413	43131	22282	71885824	.09	.06	.03
Library (C.V.)	16616	15316	1300	47461815	.03	.03	.00
Total	1084311	775661	308650		1.79	1.38	.40

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 5. Tax Revenues For Public Services in Boise County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	1198848	77500	610414	10000	500934	194462476	.26
Obligations	428966	2700	17266	0	409000	194462476	.21
County	1627814	80200	627680	10000	909934	194462476	.47
Horseshoe Bend	na	na	na	na	76000	14301859	.53
School (073)	1214033	24127	694562	104309	391035	43340467	.90
Road & Bridge	980838	300000	535934	0	144904	194462476	.07
Total	3822685	404327	1858176	114309	1445873		1.97
Percent	100	10	49	3	38		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 6. Public Service Expenditures and Obligations in Boise County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	909934	500934	409000	194462476	.47	.26	.21
Horseshoe Bend	76000	76000	0	14301859	.53	.53	.00
School (073)	391035	169862	221173	43340467	.90	.39	.51
Road & Bridge	144904	144904	0	194462476	.07	.07	.00
Cemetery (H.P.)	3640	3640	0	40100389	.01	.01	.00
Hospital (H.B.)	24707	22591	2116	43340467	.05	.05	.00
Library (H.B.)	20629	19661	968	32727246	.06	.06	.00
Total	1570849	937592	633257		2.09	1.37	.72

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 7. Tax Revenues For Public Services in Canyon County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	16148565	1763141	7989001	0	6396423	1926659271	.33
Obligations	3667767	654845	46000	0	2966922	1926659271	.15
County	19816332	2417986	8035001	0	9363345	1926659271	.49
Caldwell	na	na	na	na	2671662	358177786	.75
School (132)	13171203	358524	8792607	1385569	2634503	405230656	.65
Road & Bridge	na	na	na	na	895900	695268028	.13
Total	32987535	2776510	16827608	1385569	11997848		2.02
Percent	100	8	52	4	36		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 8. Public Service Expenditures and Obligations in Canyon County, Idaho: 1991.

	Total Service Obligat.				Tax	Total Service Oblig.		
	-----Dollars-----				Base ^a	-----Percent-----		
County	9363345	6396423	2966922	1926659271	.49	.33	.15	
Wilder	66209	57709	8500	6591356	1.00	.88	.13	
School (133)	349142	192417	156725	54402272	.64	.35	.29	
Road & Bridge	131680	120680	11000	122263691	.11	.10	.01	
Ambulance (C.C.)	420808	392808	28000	1926659271	.02	.02	.00	
Cemetery (Wilder)	14438	14438	0	59067458	.02	.02	.00	
Fire (Wilder)	24855	21600	3255	65614071	.03	.03	.00	
Library (Wilder)	10412	10412	0	54490409	.02	.02	.00	
Total	10380889	7206487	3174402		2.33	1.75	.58	

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 9. Tax Revenues For Public Services in Elmore County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	3153252	146955	1999079	0	1007218	436971138	.23
Obligations	650569	40500	82209	0	527860	436971138	.12
County	3803821	187455	2081288	0	1535078	436971138	.35
Mountain Home	na	na	na	na	1193032	143866355	.83
School (193)	5021023	1193610	1383289	338883	2105241	303456850	.69
Road & Bridge	na	na	na	na	284057	298817805	.10
Total	8824844	1381065	3464577	338883	3640319		1.97
Percent	100	16	39	4	41		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 10. Public Service Expenditures and Obligations in Elmore County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1535078	1007218	527860	436971138	.35	.23	.12
Glenns Ferry	238072	211172	26900	19006530	1.14	1.00	.14
School (192)	590839	422899	167940	110902816	.53	.38	.15
Road & Bridge	228442	208521	19921	138153333	.16	.15	.01
Hospital	388327	259745	128582	436971138	.09	.06	.03
Total	2980758	2109555	871203		2.27	1.82	.45

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 11. Tax Revenues For Public Services in Gem County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	1987293	260184	727814	125000	874295	232447283	.38
Obligations	575311	3696	43092	0	528523	232447283	.23
County	2562604	263880	770906	125000	1402818	232447283	.60
Emmett	na	na	na	na	334128	56459180	.59
School (221)	7252795	35401	4718009	649326	1850059	232447283	.80
Road & Bridge	1023211	179412	705800	0	137999	232447283	.06
Total	10838610	478693	6194715	774326	3390876		2.05
Percent	100	5	57	7	31		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 12. Public Service Expenditures and Obligations in Gem County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1402818	874295	528523	232447283	.61	.38	.23
Emmett	334128	289128	45000	56459180	.59	.51	.08
School (221)	1850059	868853	981206	232447283	.79	.37	.42
Road & Bridge	137999	137999	0	232447283	.06	.06	.00
Mosquito Abat.	115459	99509	15950	151845133	.08	.07	.01
Total	3840863	2269784	1570679		2.13	1.39	.74

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 13. Tax Revenues For Public Services in Owyhee County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	2411524	727160	657200	342000	685164	241104099	.28
Obligations	2248372	1823717	26850	0	397805	241104099	.16
County	4659896	2550877	684050	342000	1082969	241104099	.45
Homedale	na	na	na	na	158861	19222069	.83
School (370)	3361728	323706	2270003	379827	388192	54416122	.71
Road & Bridge	na	na	na	na	301744	58965215	.51
Total	8021624	2874583	2954053	721827	1471161		2.50
Percent	100	36	37	9	18		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 14. Public Service Expenditures and Obligations in Owyhee County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1082969	685164	397805	241104099	.44	.28	.16
Homedale	158861	146211	12650	19222069	.83	.76	.07
School (370)	388192	203829	184363	54416122	.71	.37	.34
Road & Bridge (H.)	28846	28846	0	58965215	.05	.05	.00
Cemetery (Home.)	13189	13189	0	96962484	.01	.01	.00
Fire (Homedale)	22495	22495	0	50427862	.04	.04	.00
Total	1694552	1099734	594818		2.08	1.51	.57

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 15. Tax Revenues For Public Services in Payette County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	3011420	643632	1068085	0	1299703	322816100	.40
Obligations	635685	55228	114644	0	465813	322816100	.14
County	3647105	698860	1182729	0	1765516	322816100	.55
Payette	na	na	na	na	928997	72607588	1.28
School (371)	9369904	3952706	3793250	626408	997540	129421546	.77
Road & Bridge	na	na	na	na	152756	184268749	.08
Total	13017009	4651566	4975979	626408	2763056		2.68
Percent	100	36	38	5	21		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 16. Public Service Expenditures and Obligations in Payette County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1765516	1299703	465813	322816100	.54	.40	.14
Payette	928997	793388	135609	72607588	1.28	1.09	.19
School (371)	997540	485589	511951	129421546	.78	.38	.40
Road & Bridge (P.)	152756	152756	0	184268749	.08	.08	.00
Cemetery (River.)	40779	40779	0	146581600	.03	.03	.00
Extermination (Pay)	45207	45207	0	322816100	.01	.01	.00
Total	3930795	2817422	1113373		2.72	1.99	.73

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 17. Tax Revenues For Public Services in Valley County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	3501715	877670	1113138	84033	1426874	655970863	.22
Obligations	795066	158431	348637	0	287998	655970863	.04
County	4296781	1036101	1461775	84033	1714872	655970863	.26
Cascade	na	na	na	na	203638	29656366	.69
School (422)	1672019	150000	465184	176091	880744	154848523	.57
Road & Bridge	1780896	15692	1583820	20000	161384	655970863	.02
Total	7749696	1201793	3510779	280124	2757000		1.54
Percent	100	15	45	4	36		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 18. Public Service Expenditures and Obligations in Valley County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1714872	1426874	287998	655970863	.26	.22	.04
Cascade	203638	173638	30000	29656366	.69	.59	.10
School (422)	880744	550174	330570	154848523	.57	.36	.21
Road & Bridge	161384	161384	0	655970863	.02	.02	.00
Cemetery (V.C.)	5776	5276	500	177789954	.00	.00	.00
Hospital (V.C.)	214216	146412	67804	244020109	.09	.06	.03
Total	3180630	2463758	716872		1.63	1.25	.38

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 19. Tax Revenues For Public Services in Washington County, Idaho: 1991.

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base ^a	Percent
Services ^b	2223394	450549	783211	0	989634	267773129	.37
Obligations	2674817	1851717	112493	0	710607	267773129	.27
County	4898211	2302266	895704	0	1700241	267773129	.63
Weiser	na	na	na	na	560138	58950606	.95
School (431)	4935373	56221	3282044	583338	1013770	158203528	.64
Road & Bridge	1902422	738747	805052	0	358623	229760785	.16
Total	11736006	3097234	4982800	583338	3072634		2.38
Percent	100	26	43	5	26		

a. Net Taxable Value

b. County services.

na, not available

Source: Alan Dornfest, "Certification of Budget Request to Board of County Commissioners" (CL-2). Idaho State Tax Commission, Boise 1991.

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Source: Evans, Jerry. Financial Summaries, Idaho School Districts, July 1, 1989 - June 30, 1990, Boise.

Table 20. Public Service Expenditures and Obligations in Washington County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base ^a	-----Percent-----		
County	1700241	989634	710607	267773129	.64	.37	.27
Weiser	560138	510138	50000	58950606	.95	.87	.08
School (431)	1013770	623983	389787	157203528	.65	.40	.25
Road & Bridge	358623	300523	58100	229760785	.16	.13	.03
Ambulance	84335	81034	3301	160325590	.05	.05	.00
Hospital (Weiser)	156195	64130	92065	160325590	.10	.04	.06
Total	3873302	2569442	1303860		2.55	1.86	.69

a. Net Taxable Value

Source: Judy D. Mitchell, Technical Records Specialist, Tax Policy, Idaho State Tax Commission, Boise, TCA-2 Lotus Spreadsheets for 1991.

Source: Michael H. Ferguson, Office of the Governor, Division of Financial Management, Statistical Policy Unit, Impact of the 1% Initiative, Tax Year 1991.

Table 21. The Impact of the 1% Initiative on Public Services in District II of Idaho: 1991.

	Ada	Adams	Boise	Canyon	Elmore	Gem	Owyhee	Payette	Valley	Wash.
Jurisdiction	-----Percent of the Tax Base-----									
County	.25	.28	.26	.33	.23	.38	.28	.40	.22	.37
City ^a	.58	.60	.53	.88	1.00	.51	.76	1.09	.59	.87
School ^b	.67	.38	.39	.35	.38	.37	.37	.38	.36	.40
R & B	.14	.01	.07	.10	.15	.06	.05	.08	.02	.13
Other 1 ^c	.02	.02	.01	.02	.06	.07	.01	.03	.00	.05
Other 2	.00	.06	.05	.02			.04	.01	.06	.04
Other 3	.01	.03	.06	.03						
Other 4				.02						
Total	1.67	1.38	1.36	1.75	1.82	1.39	1.51	1.99	1.25	1.86
1% Retaining %	60	72	74	57	55	72	66	50	80	54
1% Reducing %	40	28	26	43	45	28	34	50	20	46

a. Cities: Boise, Council, Horseshoe Bend, Wilder, Glens Ferry, Emmett, Homedale, Payette, Cascade, Weiser.

b. Schools: Boise 001, Council 013, Horseshoe Bend 073, Wilder 133, Glens Ferry 192, Emmett 221, Homedale 370, Payette 371, Cascade 442, Weiser 431.

c. Other public services: ambulance, cemetery, fire, flood control, hospital, irrigation, library, mosquito abatement, sewer, and weed control.

Table 22. Idaho Extension District II's Dollars Lost Ratios With the 1% Initiative For the Most Constraining Overlapping Jurisdictions

County	School District #	City	-Ratio of Amount Lost-		Crimes Per Capita ^b	Graduates Per 100 ^c
			Cnty/City ^a	School/City ^a		
Ada	Boise	001 Boise	.6:1	1:1	4.8	87
Adams	Council	013 Council	6:1	4:1	1.3	75
Boise	Horseshoe Bend	073 Horseshoe Bend	7:1	2:1	2.4	80
Canyon	Wilder	133 Wilder	111:1	3:1	6.0	71
Elmore	Glenns Ferry	192 Glenns Ferry	5:1	2:1	2.5	82
Gem	Emmett	221 Emmett	3:1	3:1	2.3	70
Owyhee	Homedale	370 Homedale	5:1	1:1	2.5	62
Payette	Payette	371 Payette	2:1	.6:1	3.9	67
Valley	Cascade	442 Cascade	8:1	3:1	4.8	84
Washington	Weiser	431 Weiser	2:1	1:1	2.8	73

a. Source: Idaho State Tax Commission Analysis/Model, 1991 1% Impact Reports.

b. Source: "Crime in Idaho." Prepared by the Bureau of Criminal Identification, Uniform Crime Reporting Section, Idaho Department of Law Enforcement, 1990.

c. Percent of people 25 and over with a high school diploma or higher.

Source: 1990 U.S. Department of Commerce News, Economics, and Statistics Administration, Bureau of Census, Idaho Economic, Social, and Housing. Washington D.C.

Table 23. Ratio of County-to-City Dollars Lost With the 1% Initiative in Idaho by Extension District

District I			District II		
County	City	Ratio	County	City	Ratio
1 Benewah	St Maries	3:1	Ada	Boise	.6:1
2 Bonner	Priest River	16:1	Adams	Council	6:1
3 Boundary	Bonnors Ferry	5:1	Boise	Horseshoe Bend	7:1
4 Clearwater	Elk River	47:1	Canyon	Wilder	111:1
5 Idaho	Grangeville	2:1	Elmore	Glenns Ferry	5:1
6 Kootenai	Athol	178:1	Gem	Emmett	3:1
7 Latah	Potlatch	27:1	Owyhee	Homedale	5:1
8 Lewis	Winchester	14:1	Payette	Payette	2:1
9 Nez Perce	Lewiston	.6:1	Valley	Cascade	8:1
10 Shoshone	Mullan	30:1	Washington	Weiser	2:1
District III			District IV		
1 Blaine	Bellevue	0:0	Bannock	Downey	55:1
2 Butte	Arco	4:1	Bear Lake	Montpelier	3:1
3 Camas	Fairfield	5:1	Bingham	Blackfoot	2:1
4 Cassia	Burley	2:1	Bonneville	Ririe	996:1
5 Custer	Challis	3:1	Caribou	Bancroft	35:1
6 Gooding	Gooding	3:1	Clark	Dubois	14:1
7 Jerome	Eden	46:1	Franklin	Preston	3:1
8 Lemhi	Salmon	2:1	Fremont	Ashton	8:1
9 Lincoln	Shoshone	2:1	Jefferson	Roberts	22:1
10 Minidoka	Minidoka	272:1	Madison	Sugar City	28:1
11 Twin Falls	Buhl	6:1	Oneida	Malad	2:1
12			Power	Pocatello	100:1
13			Teton	Tetonia	0:0

Table 24. Ratio of School-to-City Dollars Lost With the 1% Initiative in Idaho by Extension District

Extension District I				Extension District II			
County	School District #	City	Ratio	County	School District #	City	Ratio
Benewah	St Maries	041 St Maries	2.1:1	Ada	Boise	001 Boise	1.3:1
Bonner	Bonner Co.	082 Priest River	22.2:1	Adams	Council	013 Council	3.6:1
Boundary	Boundary Co.	101 Bonners Ferry	4.6:1	Boise	Horseshoe Bend	073 Horseshoe Bend	2.2:1
Clearwater	Whitepine	286 Elk River	5.4:1	Canyon	Wilder	133 Wilder	3.3:1
Idaho	Grangeville	241 Grangeville	3.6:1	Elmore	Glenns Ferry	192 Glenns Ferry	2.0:1
Kootenai	Lakeland	272 Athol	35.9:1	Gem	Emmett	221 Emmett	3.0:1
Latah	Potlatch	285 Potlatch	5.2:1	Owyhee	Homedale	370 Homedale	1.4:1
Lewis	Highland	305 Winchester	6.4:1	Payette	Payette	371 Payette	0.6:1
Nez Perce	Lewiston	340 Lewiston	0.7:1	Valley	Cascade	442 Cascade	3.2:1
Shoshone	Mullan	392 Mullan	2.4:1	Washington	Weiser	431 Weiser	1.2:1
Extension District III				Extension District IV			
County	School District #	City	Ratio	County	School District #	City	Ratio
Blaine	Blaine Co.	061 Bellevue	0:0	Bannock	Marsh Valley	021 Downey	8.1:1
Butte	Arco	111 Arco	4.4:1	Bear Lake	Bear Lake	033 Montpelier	3.1:1
Camas	Camas Co.	121 Fairfield	3.8:1	Bingham	Blackfoot	055 Blackfoot	1.0:1
Cassia	Cassia Co.	151 Burley	3.9:1	Bonneville	Ririe	252 Ririe	17.7:1
Custer	Challis	181 Challis	6.8:1	Caribou	North Gem	149 Bancroft	4.6:1
Gooding	Gooding	231 Gooding	1.0:1	Clark	Clark Co.	161 Dubois	13.4:1
Jerome	Valley	262 Eden	14.4:1	Franklin	Preston	201 Preston	2.1:1
Lemhi	Salmon	291 Salmon	1.7:1	Fremont	Fremont Co.	215 Ashton	9.4:1
Lincoln	Shoshone	312 Shoshone	1.6:1	Jefferson	Jefferson Co.	251 Roberts	25.2:1
Minidoka	Minidoka Co.	331 Minidoka	347.9:1	Madison	Sugar-Salem	322 Sugar City	12.5:1
Twin Falls	Buhl	412 Buhl	1.7:1	Oneida	Oneida	351 Malad	1.8:1
				Power	American Falls	381 Pocatello	159.5:1
				Teton	Teton Co.	401 Tetonia	0:0

Table 25. Summary of the Impact of the 1% Initiative

		Amount	Jurisd.	Loss/	Relative
Jurisd.	Number	Lost	Affected	Juris.	Loss

Counties	44	30771893	42	732664	2.89
Cities	188	30471786	120	253932	1.00
Schools	116	36781435	97	379190	1.49
Roads	82	11114488	64	173664	.68
Total	430	109139602	323	337894	

Source: State Tax Commission Analysis Model, Impact of the 1% Initiative, Tax Year 1991.

Table 26. Source and Use of Property Tax Burden In Idaho in 1991.

	County	City	School	Roads	Other	Total ^a
Residence	X	X	X	?	?	48%
Agriculture	X	?	?	X	?	11%
Commercial	X	X	?	X	?	41%
Federal Gov't PILTs			30%	70%		
Total ^b	23%	20%	44%	6%	7%	100%

X: Direct User of the Service.

?: Indirect User of the Service.

a. Source: Idaho State Tax Commission (Figure 9), percent of \$480 million property taxes collected in 1991 by source.

b. Source: Idaho Tax Equity Summit (Chart 21), percent of \$480 million property taxes collected in 1991 by use.

Appendix

The Property Tax Base of Each Taxing Jurisdiction in Extension District II of Idaho

A-2 CALCULATION WORKSHEET

1991

09/09/91

Ada County

(1) Taxing District	(2) A-2 value Col. 2 Real & Pers. Roll	(3) A-2 value Est. Sub Roll	(4) Homeowners Exemption Value Real & Pers. roll	(5) Operating Prop. Val.	(6) Net taxable Value	(7) Full Value Inc. HE
ADA COUNTY	5,912,897,037	54,500,000	1,462,280,148	365,605,390	6,333,002,427	7,795,282,575
URBAN RENEWAL	28,189,509	1,500,000		1,786,431	31,475,940	31,475,940
CITIES:						
BOISE CITY - City w/ceme.	897,858,941	2,649,430	220,216,448	27,287,339	927,795,710	1,148,012,158
BOISE - full val.	3,253,119,768	35,291,602	664,468,549	117,339,200	3,405,750,570	4,070,219,119
MERIDIAN	222,951,700	1,534,904	62,570,464	7,241,381	231,727,985	294,298,449
KUNA	22,025,252		7,659,808	1,625,286	23,650,538	31,310,346
GARDEN CITY	230,986,610	1,600,000	27,146,178	4,353,871	236,940,481	264,086,659
EAGLE	97,796,053		36,091,781	3,384,569	101,180,622	137,272,403
SCHOOLS:						
BOISE #1	4,412,182,985	50,864,960	952,646,872	265,544,451	4,728,592,396	5,681,239,268
MERIDIAN #2	1,397,466,612	3,635,040	479,710,334	75,557,380	1,476,659,032	1,956,369,366
KUNA #3	96,177,371		29,283,458	19,015,671	115,193,042	144,476,500
MELBA #136	7,070,069		639,484	5,487,888	12,557,957	13,197,441
HIGHWAYS:						
ADA COUNTY HIGHWAY	5,912,897,037	54,500,000	1,462,280,148	365,605,390	6,333,002,427	7,795,282,575
CEMETERIES:						
DRY CREEK	346,639,407	144,592	117,941,138	15,897,643	362,681,642	480,622,780
JOPLIN	1,095,658,997	2,479,052	280,640,177	39,038,838	1,137,176,887	1,417,817,064
MERIDIAN	384,728,376	1,534,904	122,874,263	19,135,584	405,398,864	528,273,127
FAIRVIEW	5,097,914		903,662	1,255,197	6,353,111	7,256,773
KUNA	84,634,298		26,437,682	14,154,748	98,789,046	125,226,728
STAR	56,654,890		15,189,322	5,597,809	62,252,699	77,442,021
MELBA	4,759,105		463,733	1,911,898	6,671,003	7,134,736
LIBRARIES:						
ADA COUNTY	886,892,725	13,424,064	337,408,165	165,923,155	1,066,239,944	1,403,648,109
KUNA	96,177,371		29,283,458	19,015,671	115,193,042	144,476,500
MERIDIAN	441,205,743	1,534,904	146,979,635	22,417,630	465,158,277	612,137,912
SEWER & WATER:						
ALDAPE HEIGHTS				193,956		
BENCH	745,679,047	5,200,000	176,959,322	26,970,156	777,849,203	954,808,525
EAGLE	55,577,664		24,214,858	1,683,200	57,260,864	81,475,722
NORTHWEST BOISE	249,650,157		97,013,353	9,895,051	259,545,208	356,558,561
OWYHEE				1,475,366		
WEST BOISE	531,436,309	1,597,000	105,204,031	14,903,361	547,936,670	653,140,701
STAR	7,421,025		1,850,287	654,363	8,075,388	9,925,675
BOISE AUDITORIUM	4,829,244,257		1,215,879,893	200,201,717	5,029,445,974	6,245,325,867

FIRE DISTRICTS:

COLE - COLLISTER	495,019,732	2,205,400	126,520,829	2,881,014	500,106,146	626,626,975
EAGLE	185,916,567		61,990,660		185,916,567	247,907,227
MERIDIAN	187,470,898	3,750,000	66,777,585		191,220,898	257,998,483
WHITNEY	512,237,143	5,606,700	219,356,847	16,869,046	534,712,889	754,069,736
KUNA	78,606,995		26,863,076		78,606,995	105,470,071
STAR	36,126,267		9,901,004		36,126,267	46,027,271
MELBA	6,237,677		567,206		6,237,677	6,804,883
FLOOD CTL. #10	165,058,640		37,607,857		165,058,640	202,666,497
PEST EXTERMINATION	1,188,158,713	13,424,064	444,126,920	204,373,744	1,405,956,521	1,850,083,441
SW ADA MOSQUITO ABATE.	1,327,883,235	1,146,000	491,050,042	82,215,738	1,411,244,973	1,902,295,015
ADA CO. AMBULANCE	5,912,897,037	54,500,000	1,462,280,148	365,605,390	6,333,002,427	7,795,282,575
WESTERN ADA REC.	461,076,927	1,534,904	150,374,896	22,933,851	485,545,682	635,920,578

TOTALS:

Adams County

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
ADAMS COUNTY	105,792,668	4,175,571	12,496,326		26,793,919	136,762,158	149,258,484
CITIES:							
COUNCIL	10,331,036	163,461	2,219,051		719,404	11,213,901	13,432,952
NEW MEADOWS	6,578,011		1,365,272		161,489	6,739,500	8,104,772
SCHOOLS:							
MEADOWS VAL 11	51,667,855	1,868,221	3,706,959		6,410,776	59,946,852	63,653,811
COUNCIL 13 JT	42,022,188	2,199,826	6,958,525		18,482,137	62,704,151	69,662,676
GRANGEVILLE 241 JT	3,344,704	24,004	539,617		221,600	3,590,308	4,129,925
CAMBRIDGE 432 JT	7,595,052	83,520	1,126,169		1,558,747	9,237,319	10,363,488
MCCALL-DONNELLY 421	1,162,869		165,056		120,659	1,283,528	1,448,584
HIGHWAYS:							
COUNTY RD. & BRIDGE	105,792,668	4,175,571	12,496,326		26,793,919	136,762,158	149,258,484
COUNCIL COMM. HOSPITAL	49,258,906	2,283,346	8,065,684		20,343,572	71,885,824	79,951,508
CEMETERIES:							
MEADOWS VALLEY	52,803,753	1,868,221	3,872,015		5,647,522	60,319,496	64,191,511
COUNCIL VALLEY	35,579,355	1,765,066	6,796,402		10,117,394	47,461,815	54,258,217
INDIAN VALLEY	7,595,052	83,520	1,126,169		1,558,747	9,237,319	10,363,488
BEAR CREEK	6,442,833	434,760	162,123		8,364,743	15,242,336	15,404,459
COUNCIL VALLEY LIBRARY	35,579,355	1,765,066	6,796,402		10,117,394	47,461,815	54,258,217
FIRE DISTRICTS:							
MEADOWS VALLEY	11,606,391		2,360,697			11,606,391	13,967,088
COUNCIL VALLEY	9,838,860		4,286,797			9,838,860	14,125,657
INDIAN VALLEY	2,758,684		1,298,832			2,758,684	4,057,516
FLOOD CTL. DIST. #3	27,589,581	2,419	6,445,730			27,592,000	34,037,730

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value	Real & Pers. roll			
BOISE COUNTY	176,320,976	5,326,755	19,366,316		12,814,745	194,462,476	213,828,792
CITIES:							
IDAHO CITY	5,994,952	35,050	892,308		336,093	6,366,095	7,258,403
HORSESHOE BEND	13,901,791	52,093	2,098,431		347,975	14,301,859	16,400,290
PLACERVILLE	1,624,530		138,601		184,452	1,808,982	1,947,583
CROUCH	2,432,088		336,581		46,112	2,478,200	2,814,781
SCHOOLS:							
BOISE 1 IND. JT	237,823				102,764	340,587	340,587
GARDEN VALLEY 71	71,193,747	2,077,949	6,574,654		4,683,376	77,955,072	84,529,726
BASIN 72	67,321,206	2,144,214	8,933,468		3,230,125	72,695,545	81,629,013
HORSESHOE BEND 73	37,447,223	1,094,764	3,858,194		4,798,480	43,340,467	47,198,661
EMMETT 221 JT	120,977	9,828				130,805	130,805
HIGHWAYS:							
COUNTY RD. & BRIDGE	176,320,976	5,326,755	19,366,316		12,814,745	194,462,476	213,828,792
PIONEER CEMETERY	34,813,554	1,056,549	3,470,471		4,230,286	40,100,389	43,570,860
LIBRARIES:							
GARDEN VALLEY	54,775,551	317,840	5,808,857		2,581,173	57,674,564	63,483,421
BOISE BASIN	93,025,616	3,911,024	9,529,805		7,124,026	104,060,666	113,590,471
HORSESHOE BEND	28,519,809	1,097,891	4,027,654		3,109,546	32,727,246	36,754,900
FIRE DISTRICTS							
PLACERVILLE FIRE	4,030,133	23,517	249,059			4,053,650	4,302,709
HOSPITAL DISTRICTS:							
GARDEN VALLEY HOSPITAL	71,193,747	2,077,949	6,574,654		4,683,376	77,955,072	84,529,726
HORSESHOE BEND HOSPITAL	37,447,223	1,094,764	3,858,194		4,798,480	43,340,467	47,198,661
EAST BOISE AMBULANCE	82,141,590	3,904,323	9,529,805		4,966,012	91,011,925	100,541,730

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll	Operating Prop. Val.		
CANYON COUNTY	1,810,228,419	13,856,683	343,205,409	102,574,169	1,926,659,271	2,269,864,680
CITIES:						
CALDWELL	343,229,657	1,975,418	65,090,331	12,972,711	358,177,786	423,268,117
MELBA	3,587,192	6,689	730,952	126,284	3,720,165	4,451,117
NOTUS	3,709,529	48,564	1,073,890	417,853	4,175,946	5,249,836
WILDER	5,991,121		1,703,431	600,235	6,591,356	8,294,787
NAMPA	542,862,833	999,061	91,460,444	19,768,526	563,630,420	655,090,864
MIDDLETON	17,774,319	34,988	6,266,052	878,726	18,688,033	24,954,085
PARMA	20,084,940	25,704	5,061,587	1,529,309	21,639,953	26,701,540
GREENLEAF	6,358,988	103,613	2,290,780	293,017	6,755,618	9,046,398
SCHOOLS:						
MERIDIAN 2 JT	7,635,415		1,866,142	757,661	8,393,076	10,259,218
KUNA 3 JT	30,150,054	73,795	7,217,853	1,490,625	31,714,474	38,932,327
NAMPA 131	681,908,468	2,036,040	146,822,064	33,905,787	717,850,295	864,672,359
CALDWELL 132	386,799,265	2,179,153	78,799,481	16,252,238	405,230,656	484,030,137
WILDER 133	45,200,514	6,655,691	4,723,502	2,546,067	54,402,272	59,125,774
MIDDLETON 134	99,515,566	261,095	26,770,028	10,361,139	110,137,800	136,907,828
NOTUS 135	26,169,617	55,805	3,222,630	3,976,353	30,201,775	33,424,405
MELBA 136 JT	34,303,565	6,689	3,235,962	4,413,698	38,723,952	41,959,914
PARMA 137	80,674,631	295,120	12,828,771	10,391,423	91,361,174	104,189,945
VALLIVUE 139	394,749,250	2,293,295	52,459,165	16,752,919	413,795,464	466,254,629
MARSING 363 JT	5,776,100		1,094,995	561,430	6,337,530	7,432,525
HOMEDALE 370 JT	17,345,974		4,164,816	1,164,829	18,510,803	22,675,619
HIGHWAYS:						
NAMPA HWY. #1	940,589,344	1,868,566	179,378,560	47,352,568	989,810,478	1,169,189,038
NOTUS/PARMA HWY #2	104,257,943	411,245	16,464,292	14,647,886	119,317,074	135,781,366
GOLDEN GATE HWY #3	108,858,156	6,769,603	17,732,417	6,635,932	122,263,691	139,996,108
CANYON HWY #4	656,522,976	4,807,269	129,630,140	33,937,783	695,268,028	824,898,168
CEMETERIES:						
FAIRVIEW	47,702,420	56,042	8,853,990	3,745,709	51,504,171	60,358,161
LOWER BASIN (BOISE)	21,044,400	119,930	2,729,336	3,591,735	24,756,065	27,485,401
MIDDLETON	59,041,750	210,888	16,415,841	6,390,521	65,643,159	82,059,000
ROSWELL	29,983,495	29,398	3,609,380	2,200,128	32,213,021	35,822,401
GREENLEAF	16,565,214	113,912	3,831,143	1,012,311	17,691,437	21,522,580
MELBA	31,091,690	6,689	2,959,854	3,899,927	34,998,306	37,958,160
PARMA	45,704,881	201,597	8,594,680	6,149,037	52,055,515	60,650,195
WILDER	49,365,089	6,653,087	6,484,760	3,049,282	59,067,458	65,552,218
KUNA	16,600,253		3,358,029	762,400	17,362,653	20,720,682
LIBRARIES:						
KUNA				1,490,625		
LIZARD BUTTE	35,132,980	58,119	5,598,542	1,984,841	37,175,940	42,774,482
WILDER FREE	45,267,451	6,655,691	4,739,865	2,567,267	54,490,409	59,230,274

FIRE DISTRICTS:

CALDWELL	215,432,158	2,165,021	35,994,199		217,597,179	253,591,378
KUNA	15,238,350		3,071,913		15,238,350	18,310,263
MELBA	28,435,743	6,689	3,243,692		28,442,432	31,686,124
WILDER	58,958,380	6,655,691	6,712,201		65,614,071	72,326,272
MIDDLETON	74,332,955	237,427	18,848,475		74,570,382	93,418,857
PARMA	76,686,313	295,120	12,284,711		76,981,433	89,266,144
UPPER DEER FLAT	35,555,499	19,628	5,995,824		35,575,127	41,570,951
HOMEDALE	15,820,098		3,947,481		15,820,098	19,767,579
MARSING	38,069,541	58,119	5,945,479		38,127,660	44,073,139
NAMPA	212,885,212	666,878	78,782,920		213,552,090	292,335,010
STAR	18,437,998	27,201	3,817,129		18,465,199	22,282,328
FLOOD CONTROL DISTRICT						
FLOOD CTL. #10	34,855,820	38,554	10,375,939		34,894,374	45,270,313
FLOOD CTL. #11	30,820,675	15,433	2,460,126		30,836,108	33,296,234
PEST CONTROL						
CANYON PEST CTL.	848,680,946	10,662,646	167,789,864	63,132,547	922,476,139	1,090,266,003
MELBA GOPHER	17,948,894		1,738,078	2,854,961	20,803,855	22,541,933
CANYON AMBULANCE	1,810,228,419	13,856,683	343,205,409	102,574,169	1,926,659,271	2,269,864,680

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
ELMORE COUNTY	319,410,152	11,510,845	77,946,050		106,050,141	436,971,138	514,917,188
CITIES:							
MOUNTAIN HOME	136,492,334	2,660,083	48,992,525		4,713,938	143,866,355	192,858,880
GLENNS FERRY	16,502,225	397,645	3,512,050		2,106,660	19,006,530	22,518,580
SCHOOLS:							
PRAIRIE 191	3,865,668	343,972	275,550		539,478	4,749,118	5,024,668
GLS FERRY 192 JT	57,436,157	2,330,688	6,624,850		51,135,971	110,902,816	117,527,666
MTN HOME 193	243,135,032	8,357,990	70,733,300		51,963,828	303,456,850	374,190,150
BLISS 234 JT	511,994	55,289	32,550		231,531	798,814	831,364
BRUN-GRNDV 365 JT	14,461,301	422,906	279,800		2,179,333	17,063,540	17,343,340
HIGHWAYS:							
MOUNTAIN HOME - M&O	245,999,729	7,111,731	70,877,700		45,706,345	298,817,805	369,695,505
GLENNS FERRY - M&O	73,410,423	4,399,114	7,068,350		60,343,796	138,153,333	145,221,683
PRAIRIE LIBRARY DIST.	3,865,668	343,972	275,550		539,478	4,749,118	5,024,668
WEST SIDE SEWER	7,212,654	145,514	2,401,850		336,748	7,694,916	10,096,766
FIRE DISTRICTS:							
MOUNTAIN HOME	57,857,161	2,740,186	19,234,175			60,597,347	79,831,522
KING HILL	30,498,292	910,371	2,938,100			31,408,663	34,346,763
GRANDVIEW	13,863,838	407,566	279,800			14,271,404	14,551,204
ATLANTA	3,379,408	79,348	117,650			3,458,756	3,576,406
EASTERN ELMORE CO. REC.	57,359,525	2,330,688	6,624,850		50,989,418	110,679,631	117,304,481
ELMORE MEDICAL CENTER	319,410,152	11,510,845	77,946,050		106,050,141	436,971,138	514,917,188
SCHOOL TOTAL	319,410,152					319,410,152	319,410,152
HIGHWAY TOTAL	319,410,152					319,410,152	319,410,152

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
GEM COUNTY	211,911,122	2,541,270	51,367,432		17,994,891	232,447,283	283,814,715
CITIES:							
EMMETT	53,790,388	283,347	16,936,243		2,385,445	56,459,180	73,395,423
SCHOOLS:							
GEM 221 JT	211,911,122	2,541,270	51,367,432		17,994,891	232,447,283	283,814,715
HIGHWAYS:							
COUNTY RD. & BR. - M&O	211,911,122	2,541,270	51,367,432		17,994,891	232,447,283	283,814,715
CEMETERIES:							
OLA	3,919,949	265,007	330,672		568,362	4,753,318	5,083,990
SWEET-MONTOUR	7,778,817	121,041	1,554,690		2,287,492	10,187,350	11,742,040
OLA LIBRARY DIST.	3,829,835	265,007	330,672		400,960	4,495,802	4,826,474
LETHA SEWER	351,335	2,095	149,462		76,001	429,431	578,893
FIRE DISTRICTS:							
GEM CO. #1	112,672,184	1,706,124	31,860,277			114,378,308	146,238,585
GEM CO. #2	11,788,284	386,048	1,885,362			12,174,332	14,059,694
MOSQUITO ABATEMENT DIST.	140,375,892	1,586,498	43,648,856		9,882,743	151,845,133	195,493,989
GEM COUNTY RECREATION	166,462,572	1,989,471	48,796,520		8,446,808	176,898,851	225,695,371

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
OWYHEE COUNTY	205,485,354	546,824	20,751,781		35,071,921	241,104,099	261,855,880
CITIES:							
HOMEDALE	18,329,886	10,269	5,892,213		881,914	19,222,069	25,114,282
MARSING	7,382,940	68,204	2,652,198		596,001	8,047,145	10,699,343
GRAND VIEW	3,223,189		543,618		72,426	3,295,615	3,839,233
SCHOOLS:							
MELBA 136 JT	14,228,755	57,252	1,186,296		3,581,079	17,867,086	19,053,382
GLENS FERRY 192 JT	4,014,683		265,372		317,613	4,332,296	4,597,668
MARSING 363 JT	35,155,509	64,400	5,720,078		8,420,741	43,640,650	49,360,728
PLEASANT VAL 364	24,165,610	7,500	252,021		2,084,286	26,257,396	26,509,417
BRUN-GRNDV 365 JT	74,241,592	400,306	3,444,384		12,835,579	87,477,477	90,921,861
HOMEDALE 370 JT	48,941,382	17,366	9,687,932		5,457,374	54,416,122	64,104,054
THREE CRK 416 JT	3,662,382		181,400		2,236,063	5,898,445	6,079,845
CASTLEFORD 417	1,075,441		14,298		139,186	1,214,627	1,228,925
HIGHWAYS:							
THREE CREEK ROAD DIST.	3,867,021		181,400		3,314,637	7,181,658	7,363,058
HOMEDALE HWY.	52,649,193	17,366	9,954,658		6,298,656	58,965,215	68,919,873
GEM HWY.	29,008,945	64,400	5,348,275		4,894,887	33,968,232	39,316,507
COUNTY RD. & BR. - M&O	119,960,195	465,058	5,267,448		20,563,741	140,988,994	146,256,442
CEMETERIES:							
BRUNEAU	23,856,802	146,617	975,000		5,460,039	29,463,458	30,438,458
MARSING-HOMEDALE	83,468,924	81,766	15,373,793		13,411,794	96,962,484	112,336,277
RIVERSIDE	26,292,644	243,757	2,107,009		3,207,466	29,743,867	31,850,876
OWYHEE PIONEER	61,685,702	74,684	1,834,909		8,188,559	69,948,945	71,783,854
LIBRARY DISTRICTS:							
EASTERN OWYHEE	53,967,433	379,333	2,469,384		6,333,791	60,680,557	63,149,941
BRUNEAU VALLEY	19,315,691	20,973	975,000		3,754,505	23,091,169	24,066,169
LIZARD BUTTE	29,574,677	64,400	5,204,307		2,843,675	32,482,752	37,687,059
BRUNEAU SWR & WTR	1,270,394	140	331,153		184,723	1,455,257	1,786,410
FIRE DISTRICTS:							
MARSING	29,574,677	64,400	5,204,307			29,639,077	34,843,384
HOMEDALE	50,410,843	17,019	9,749,903			50,427,862	60,177,765
GRAND VIEW	22,102,452	243,757	1,946,123			22,346,209	24,292,332
BRUNEAU	20,399,853	20,973	1,036,237			20,420,826	21,457,063
MURPHY-REYNOLDS-WILSON	16,088,911	57,252	1,529,495			16,146,163	17,675,658
SUCCOR CREEK WTRSHD	1,874,903		276,563			1,874,903	2,151,466

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
PAYETTE COUNTY	293,776,389	485,689	66,386,712		28,554,022	322,816,100	389,202,812
CITIES:							
PAYETTE	69,504,943	75,786	20,912,126		3,026,859	72,607,588	93,519,714
NEW PLYMOUTH	12,364,895		4,423,653		686,035	13,050,930	17,474,583
FRUITLAND	42,031,305	6,850	9,075,503		2,264,538	44,302,693	53,378,196
SCHOOLS:							
PAYETTE 371 JT	118,306,131	226,374	32,235,728		10,889,041	129,421,546	161,657,274
NEW PLYMOUTH 372	63,038,388	209,900	12,932,546		8,697,971	71,946,259	84,878,805
FRUITLAND 373	112,431,870	49,415	21,218,438		8,967,010	121,448,295	142,666,733
HIGHWAYS:							
HIGHWAY #1 - M&O	126,666,461	122,210	25,809,375		11,758,680	138,547,351	164,356,726
COUNTY RD. & BR. - M&O	167,109,928	363,479	40,577,337		16,795,342	184,268,749	224,846,086
CEMETERY DISTRICTS:							
PARKVIEW	157,593,999	254,315	40,924,544		16,477,490	174,325,804	215,250,348
RIVERSIDE	134,749,843	231,374	25,462,168		11,600,383	146,581,600	172,043,768
FIRE DISTRICTS:							
NEW PLYMOUTH	64,171,796	205,900	11,055,487			64,377,696	75,433,183
SAND HOLLOW	8,511,604		1,183,262			8,511,604	9,694,866
RODENT CTL. DISTRICT	293,776,389	485,689	66,386,712		28,554,022	322,816,100	389,202,812
PAYETTE RECREATION DIST.	293,776,389	485,689	66,386,712		28,554,022	322,816,100	389,202,812

Taxing District	A-2 value Col. 2 Real & Pers. Roll	A-2 value Est. Sub Roll	Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
			Exemption Value Real & Pers. roll				
VALLEY COUNTY	616,999,467	9,254,875	42,785,366		29,716,521	655,970,863	698,756,229
MCCALL URBAN RENEWAL	206,517				63,456	269,973	269,973
CITIES:							
CASCADE	28,053,394	231,410	4,745,916		1,371,562	29,656,366	34,402,282
DONNELLY	4,361,876		479,263		129,062	4,490,938	4,970,201
MCCALL	143,450,544	403,446	11,780,240		2,365,945	146,219,935	158,000,175
SCHOOLS:							
MCCALL DONN 421	478,692,806	8,089,159	31,514,500		14,340,375	501,122,340	532,636,840
CASCADE 422	138,306,661	1,165,716	11,270,866		15,376,146	154,848,523	166,119,389
HIGHWAY DISTRICTS:							
VALLEY CO. RD. & BR.	616,999,467	9,254,875	42,785,366		29,716,521	655,970,863	698,756,229
HOSPITAL DISTRICTS:							
MCCALL MEMORIAL	397,741,161	2,144,735	30,928,644		12,064,858	411,950,754	442,879,398
VALLEY COUNTY	219,258,306	7,110,140	11,856,722		17,651,663	244,020,109	255,876,831
CEMETERY DISTRICTS:							
MCCALL	284,604,211	636,719	19,074,568		6,585,527	291,826,457	310,901,025
VALLEY CENTER	165,682,009	1,625,102	14,427,994		10,482,843	177,789,954	192,217,948
WATER & SEWER DIST:							
WARM LAKE REC. DIST.	2,005,409		4,849		58,639	2,064,048	2,068,897
PAYETTE LAKES	121,959,025	163,656	2,829,774		1,056,764	123,179,445	126,009,219
FIRE DISTRICTS:							
CASCADE FIRE DISTRICT	76,051,765	250,636	5,539,087			76,302,401	81,841,488
MCCALL FIRE DISTRICT	73,585,870	141,784	12,752,363			73,727,654	86,480,017
YELLOW PINE FIRE DISTRICT	6,115,559		89,663			6,115,559	6,205,222
EDWARDS MOSQUITO	8,978,850	3,639	469,116		40,823	9,023,312	9,492,428

Taxing District	A-2 value Col. 2		Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
	Real & Pers. Roll	Est. Sub Roll	A-2 value	Exemption Value Real & Pers. roll			
WASHINGTON COUNTY	178,212,499	474,180		34,538,881	89,086,450	267,773,129	302,312,010
CITIES:							
WEISER	56,656,175			16,734,758	2,294,431	58,950,606	75,685,364
CAMBRIDGE	4,906,090			1,463,394	333,274	5,239,364	6,702,758
MIDVALE	1,944,598	33,024		561,844	448,391	2,426,013	2,987,857
SCHOOLS:							
PAYETTE 371 JT	2,556,410			602,987	565,652	3,122,062	3,725,049
WEISER 431	129,779,268	160,571		28,159,640	27,263,689	157,203,528	185,363,168
CAMBRIDGE 432 JT	23,812,625	97,819		3,544,509	28,738,828	52,649,272	56,193,781
MIDVALE 433	22,064,196	215,790		2,231,745	32,518,281	54,798,267	57,030,012
HIGHWAYS:							
WEISER VALLEY HWY.	26,296,704			5,084,251	11,715,640	38,012,344	43,096,595
COUNTY RD. & BR.	151,915,795	474,180		29,454,630	77,370,810	229,760,785	259,215,415
CEMETERIES:							
SALUBRIA	23,233,099	97,819		3,523,040	27,162,454	50,493,372	54,016,412
MIDVALE	20,734,144	215,790		2,225,903	27,526,390	48,476,324	50,702,227
LIBRARY DISTRICTS:							
CAMBRIDGE	23,812,625	97,819		3,544,509	28,738,828	52,649,272	56,193,781
MIDVALE	22,064,196	215,790		2,231,745	32,518,281	54,798,267	57,030,012
FIRE DISTRICTS:							
CAMBRIDGE	19,563,309			3,369,470		19,563,309	22,932,779
FIRE #1	66,910,270	160,571		11,195,100		67,070,841	78,265,941
MIDVALE	21,916,960	215,790		2,205,949		22,132,750	24,338,699
FLOOD CTL. #3	31,530,880			6,118,928		31,530,880	37,649,808
COUNTY RODENT CTL.	69,376,142	160,571		11,754,562	14,486,312	84,023,025	95,777,587
WEISER AMBULANCE	132,335,678	160,571		28,762,627	27,829,341	160,325,590	189,088,217
WEISER VALLEY HOSPITAL	132,335,678	160,571		28,762,627	27,829,341	160,325,590	189,088,217

