

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

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A.E. Extension No. 92-10

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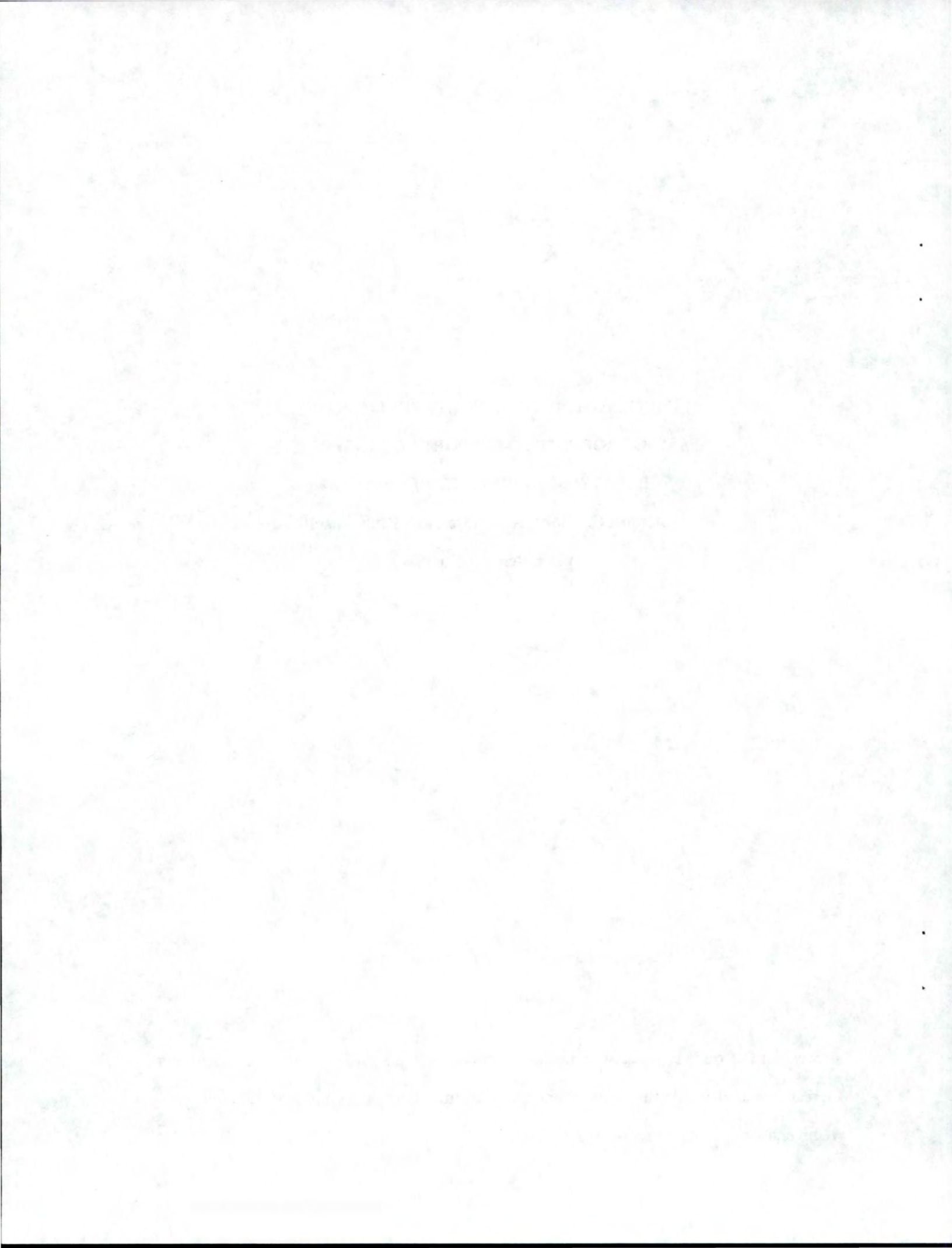


Table 1. Tax Revenues For Public Services in Blaine County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|----------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 5554209 | 270851 | 2403379 | 0 | 2879979 | 1951776209 | .15 |
| Obligations | 968098 | 175000 | 0 | 0 | 793098 | 1951776209 | .04 |
| County | 6522307 | 445851 | 2403379 | 0 | 3673077 | 1951776209 | .19 |
| Hailey | na | na | na | na | 720836 | 128031183 | .56 |
| School (061) | 11375583 | 191180 | 1897887 | 325699 | 8960817 | 1951776209 | .46 |
| Road & Bridge | 1085272 | 202272 | 823000 | 0 | 60000 | 1951776209 | .00 |
| Total | 18983162 | 839303 | 5124266 | 325699 | 12693894 | | 1.21 |
| Percent | 100 | 4 | 27 | 2 | 67 | | |

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 Blaine County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|------------------|------------------------|---------|---------|-------------------|----------------------|-----|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 3673077 | 2879979 | 793098 | 1951776209 | .19 | .15 | .04 |
| Bellevue | 110037 | 94837 | 15200 | 30971843 | .36 | .31 | .05 |
| School (061) | 8960817 | 5732671 | 3228146 | 1951776209 | .46 | .29 | .17 |
| Road & Bridge | 60000 | 60000 | 0 | 1951776209 | .00 | .00 | .00 |
| Cemetery (Bell.) | 7225 | 7225 | 0 | 88299015 | .01 | .01 | .00 |
| Ambulance | 683458 | 683458 | 0 | 1951776209 | .04 | .04 | .00 |
| Total | 13494614 | 9458170 | 4036444 | | 1.06 | .80 | .26 |

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 Butte County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax Base ^a | Taxes Percent |
|-----------------------|-------------------|----------|---------|---------|--------|--------------------------|------------------|
| | -----Dollars----- | | | | | | |
| Services ^b | 854705 | 80530 | 307093 | 169288 | 297794 | 104599268 | .28 |
| Obligations | 199705 | 44529 | 17632 | 0 | 137544 | 104599268 | .13 |
| County | 1054410 | 125059 | 324725 | 169288 | 435338 | 104599268 | .42 |
| Arco | na | na | na | na | 93623 | 13531017 | .69 |
| School (111) | 2682156 | 45820 | 1912765 | 183644 | 539927 | 101367065 | .53 |
| Road & Bridge | 625782 | 75713 | 537099 | na | 12970 | 104599268 | .01 |
| Total | 4362348 | 246592 | 2774589 | 352932 | 988235 | | 1.65 |
| Percent | 100 | 6 | 63 | 8 | 23 | | |

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 Butte County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|------------------|------------------------|--------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 435338 | 297794 | 137544 | 104599268 | .41 | .28 | .13 |
| Arco | 93623 | 78623 | 15000 | 13531017 | .69 | .58 | .11 |
| School (111) | 539927 | 348741 | 191186 | 101367065 | .53 | .34 | .19 |
| Road & Bridge | 12970 | 12970 | 0 | 104599268 | .01 | .01 | .00 |
| Cemetery | 19560 | 19037 | 523 | 104599268 | .02 | .02 | .00 |
| Hospital | 128917 | 55431 | 73486 | 104599268 | .12 | .05 | .07 |
| Library (L.R.C.) | 51305 | 51305 | 0 | 104599268 | .05 | .05 | .00 |
| Total | 1281640 | 863901 | 417729 | | 1.83 | 1.33 | .50 |

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 Camas County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax Base ^a | Taxes Percent |
|-----------------------|-------------------|----------|--------|---------|--------|--------------------------|------------------|
| | -----Dollars----- | | | | | | |
| Services ^b | 460098 | 16200 | 257165 | 0 | 186733 | 40090378 | .47 |
| Obligations | 77435 | 20075 | 13314 | 0 | 44046 | 40090378 | .11 |
| County | 537533 | 36275 | 270479 | 0 | 230779 | 40090378 | .58 |
| Fairfield | na | na | na | na | 49332 | 5506525 | .90 |
| School (121) | 882576 | 16958 | 561944 | 64365 | 239309 | 40090378 | .60 |
| Road & Bridge | na | na | na | na | na | 40090378 | .00 |
| Total | 1420109 | 53233 | 832423 | 64365 | 470088 | | 2.08 |
| Percent | 100 | 4 | 58 | 5 | 33 | | |

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 Camas County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|---------------|------------------------|--------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 230779 | 186733 | 44046 | 40090378 | .58 | .47 | .11 |
| Fairfield | 49332 | 40929 | 8403 | 5506525 | .89 | .74 | .15 |
| School (121) | 239309 | 157008 | 82301 | 40090378 | .60 | .39 | .21 |
| Road & Bridge | 0 | 0 | 0 | 40090378 | .00 | .00 | .00 |
| Library | 5952 | 5652 | 300 | 40090378 | .01 | .01 | .00 |
| Total | 525372 | 390322 | 135050 | | 2.08 | 1.61 | .47 |

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 Cassia County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|----------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 5017985 | 244005 | 3627450 | 0 | 1147030 | 545385478 | .21 |
| Obligations | 1137100 | 34070 | 59900 | 0 | 1043130 | 545385478 | .19 |
| County | 6155085 | 278075 | 3687350 | 0 | 2190160 | 545385478 | .40 |
| Burley | na | na | na | na | 620722 | 120816903 | .51 |
| School (151) | 16399789 | 324 | 10841067 | 1382931 | 4175467 | 518409455 | .81 |
| Road & Bridge | na | na | na | na | 700549 | 404028805 | .17 |
| Total | 22554874 | 278399 | 14528417 | 1382931 | 6365627 | | 1.89 |
| Percent | 100 | 1 | 65 | 6 | 28 | | |

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 Cassia County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|---------------|------------------------|---------|---------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 2190160 | 1147030 | 1043130 | 545385478 | .40 | .21 | .19 |
| Burley | 620722 | 511047 | 109675 | 120816903 | .51 | .42 | .09 |
| School (151) | 4175467 | 2018500 | 2156967 | 518409455 | .81 | .39 | .42 |
| Road & Bridge | 700549 | 682699 | 17850 | 404028805 | .17 | .17 | .00 |
| Total | 7686898 | 4359276 | 3327622 | | 1.89 | 1.19 | .70 |

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 Custer County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 1328961 | 386537 | 589750 | 0 | 352674 | 226581917 | .16 |
| Obligations | 267662 | 10000 | 20000 | 0 | 237662 | 226581917 | .10 |
| County | 1596623 | 396537 | 609750 | 0 | 590336 | 226581917 | .26 |
| Challis | na | na | na | na | 113688 | 18214975 | .62 |
| School (181) | 2478291 | 46424 | 1389678 | 156780 | 885409 | 194574408 | .46 |
| Road & Bridge | na | na | na | na | na | 194346917 | .00 |
| Total | 4074914 | 442961 | 1999428 | 156780 | 1475745 | | 1.34 |
| Percent | 100 | 11 | 49 | 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 10. Public Service Expenditures and Obligations in Custer County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|------------------|------------------------|---------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 590336 | 352674 | 237662 | 226581917 | .26 | .16 | .10 |
| Challis | 113688 | 103106 | 10582 | 18214975 | .63 | .57 | .06 |
| School (181) | 855409 | 697163 | 158246 | 194574408 | .44 | .36 | .08 |
| Road & Bridge | 0 | 0 | 0 | 194346917 | .00 | .00 | .00 |
| Cemetery (Chal.) | 6893 | 6893 | 0 | 39461532 | .02 | .02 | .00 |
| Hospital (N.C.) | 37767 | 24324 | 13443 | 146245731 | .03 | .02 | .01 |
| Total | 1604093 | 1184160 | 419933 | | 1.38 | 1.13 | .25 |

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 Gooding County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 2496499 | 196200 | 1303647 | 0 | 996652 | 283527458 | .35 |
| Obligations | 543558 | 48000 | 60000 | 0 | 435558 | 283527458 | .15 |
| County | 3040057 | 244200 | 1363647 | 0 | 1432210 | 283527458 | .51 |
| Gooding | na | na | na | na | 424057 | 33323256 | 1.27 |
| School (231) | 3406471 | 20000 | 2419262 | 358880 | 608329 | 103527651 | .59 |
| Road & Bridge | 59295 | 23295 | 36000 | 0 | 144916 | 98144629 | .15 |
| Total | 6600339 | 269495 | 3786509 | 358880 | 2185455 | | 2.52 |
| Percent | 100 | 4 | 59 | 6 | 34 | | |

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 Gooding County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|------------------|------------------------|---------|--------|-------------------|----------------------|-------------------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 1432210 | 996652 | 435558 | 283527458 | .50 | .35 | .15 |
| Gooding | 424057 | 387975 | 36082 | 33323256 | 1.27 | 1.16 | .11 |
| School (231) | 608329 | 377358 | 230971 | 103527651 | .58 | .36 | .22 |
| Road & Bridge | 144916 | 144916 | 0 | 98144629 | .15 | .15 | .00 |
| Cemetery (Good.) | 27309 | 26509 | 800 | 106522569 | .02 | .02 | .00 |
| Hospital (Good.) | 249547 | 166378 | 83169 | 283527458 | .09 | .06 | .03 |
| Total | 2886368 | 2099788 | 786580 | | 2.61 | 2.10 ^b | .51 |

a. Net Taxable Value

b. This figure is base on net taxable value. The State Tax Commission figure (1.71) is based on full value, including household exemption.

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 Jerome County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 2474280 | 274442 | 1206719 | 34935 | 958184 | 352718876 | .27 |
| Obligations | 662428 | 0 | 0 | 0 | 661059 | 352718876 | .19 |
| County | 3136708 | 274442 | 1206719 | 34935 | 1619243 | 352718876 | .46 |
| Jerome | na | na | na | na | 782014 | 79918192 | .98 |
| School (261) | 7998154 | 108693 | 5607719 | 844454 | 1437288 | 250958852 | .57 |
| Road & Bridge | na | na | na | na | 483564 | 252303399 | .19 |
| Total | 11134862 | 383135 | 6814438 | 879389 | 3056531 | | 2.20 |
| Percent | 100 | 3 | 61 | 8 | 28 | | |

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 Jerome County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|--------------------|------------------------|---------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 1619243 | 958184 | 661059 | 352718876 | .46 | .27 | .19 |
| Eden | 24051 | 20883 | 3168 | 2259516 | 1.06 | .92 | .14 |
| School (262) | 383076 | 321337 | 61739 | 84940529 | .45 | .38 | .07 |
| Road & Bridge (H.) | 226798 | 212798 | 14000 | 100415477 | .22 | .21 | .01 |
| Ambulance | 151748 | 139498 | 12250 | 352718876 | .04 | .04 | .00 |
| Fire (1st Seg.) | 24768 | 22268 | 2500 | 46724899 | .06 | .05 | .01 |
| Total | 2429684 | 1674968 | 754716 | | 2.29 | 1.87 | .42 |

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 Lemhi County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 1569728 | 204014 | 728433 | 0 | 637281 | 207855357 | .31 |
| Obligations | 242240 | 41170 | 116500 | 0 | 84570 | 207855357 | .04 |
| County | 1811968 | 245184 | 844933 | 0 | 721851 | 207855357 | .35 |
| Salmon | na | na | na | na | 425694 | 51752940 | .82 |
| School (291) | 3927800 | 30959 | 2623262 | 450324 | 823255 | 171309977 | .48 |
| Road & Bridge | 809295 | 151875 | 657420 | 0 | 0 | 207855357 | .00 |
| Total | 6549063 | 428018 | 4125615 | 450324 | 1545106 | | 1.65 |
| Percent | 100 | 6 | 63 | 7 | 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 16. Public Service Expenditures and Obligations in Lemhi County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|---------------|------------------------|---------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 721851 | 637181 | 84670 | 207855357 | .35 | .31 | .04 |
| Salmon | 425694 | 382694 | 43000 | 51752940 | .82 | .74 | .08 |
| School (291) | 823255 | 632133 | 191122 | 171309977 | .48 | .37 | .11 |
| Road & Bridge | 0 | 0 | 0 | 207855358 | .00 | .00 | .00 |
| Total | 1970800 | 1652008 | 318792 | | 1.65 | 1.42 | .23 |

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 Lincoln County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|---------|---------|--------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 852893 | 48887 | 531156 | 19352 | 253498 | 106599151 | .24 |
| Obligations | 197497 | 7000 | 39500 | 0 | 150997 | 106599151 | .14 |
| County | 1050390 | 55887 | 570656 | 19352 | 404495 | 106599151 | .38 |
| Shoshone | na | na | na | na | 139636 | 12376785 | 1.13 |
| School (312) | 1639093 | 0 | 1007988 | 169836 | 461269 | 50602313 | .91 |
| Road & Bridge | na | na | na | na | 68471 | 44479317 | .15 |
| Total | 2689483 | 55887 | 1578644 | 189188 | 865764 | | 2.57 |
| Percent | 100 | 2 | 59 | 7 | 32 | | |

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 Lincoln County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|------------------|------------------------|--------|--------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 404495 | 253498 | 150997 | 106599151 | .38 | .24 | .14 |
| Shoshone | 139636 | 124636 | 15000 | 12376785 | 1.13 | 1.01 | .12 |
| School (312) | 461269 | 198446 | 262823 | 50602313 | .91 | .39 | .52 |
| Road & Bridge #2 | 68471 | 53471 | 15000 | 44479317 | .15 | .12 | .03 |
| Cemetery (L.C.) | 12289 | 11661 | 628 | 62562027 | .02 | .02 | .00 |
| Total | 1086160 | 641712 | 444448 | | 2.59 | 1.78 | .81 |

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 Minidoka County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|----------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 3052196 | 224749 | 1652655 | 0 | 1174792 | 398106102% | .30 |
| Obligations | 1439328 | 0 | 0 | 0 | 1439328 | 398106102% | .36 |
| County | 4491524 | 224749 | 1652655 | 0 | 2614120 | 398106102% | .66 |
| Rupert | na | na | na | na | 348316 | 57984996% | .60 |
| School (331) | 15195656 | 207031 | 10749468 | 1406569 | 2832588 | 398106102% | .71 |
| Road & Bridge | 0 | 0 | 0 | 0 | 600000 | 398106102% | .15 |
| Total | 19687180 | 431780 | 12402123 | 1406569 | 5446708 | | 2.12 |
| Percent | 100 | 2 | 63 | 7 | 28 | | |

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 Minidoka County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|-------------------|------------------------|---------|---------|-------------------|----------------------|------|------|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 2614120 | 1174792 | 1439328 | 398106102% | .66 | .30 | .36 |
| Minidoka | 8907 | 4307 | 4600 | 478625% | 1.86 | .90 | .96 |
| School (331) | 2832588 | 1498178 | 1334410 | 398106102% | .72 | .38 | .34 |
| Road & Bridge | 600000 | 555384 | 44616 | 398106102% | .15 | .14 | .01 |
| Cemetery (Rupert) | 36700 | 36700 | 0 | 185441212% | .02 | .02 | .00 |
| Fire (Minidoka) | 150486 | 53128 | 97358 | 193796898% | .08 | .03 | .05 |
| Hospital | 201027 | 128588 | 72439 | 398106102% | .05 | .03 | .02 |
| Total | 6443828 | 3451077 | 2992751 | | 3.54 | 1.80 | 1.74 |

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 21. Tax Revenues For Public Services in Twin Falls County, Idaho: 1991.

| | Total | Unencumb | State | Federal | County | Tax | Taxes |
|-----------------------|-------------------|----------|----------|---------|---------|-------------------|---------|
| | -----Dollars----- | | | | | Base ^a | Percent |
| Services ^b | 7404425 | 1108962 | 4018983 | 0 | 2276480 | 1214795650 | .19 |
| Obligations | 2931277 | 82766 | 346608 | 0 | 2501903 | 1214795650 | .21 |
| County | 10335702 | 1191728 | 4365591 | 0 | 4778383 | 1214795650 | .39 |
| Twin Falls | na | na | na | na | 5125657 | 552266530 | .93 |
| School (411) | 20097706 | 522552 | 13130124 | 1621233 | 4823797 | 720080900 | .67 |
| Road & Bridge | na | na | na | na | 1151037 | 899933337 | .13 |
| Total | 30433408 | 1714280 | 17495715 | 1621233 | 9602180 | | 2.12 |
| Percent | 100 | 6 | 57 | 5 | 32 | | |

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 22. Public Service Expenditures and Obligations in Twin Falls County, Idaho: 1991.

| | Total Service Obligat. | | | Tax | Total Service Oblig. | | |
|--------------------|------------------------|---------|---------|-------------------|----------------------|------|-----|
| | -----Dollars----- | | | Base ^a | -----Percent----- | | |
| County | 4778383 | 2276480 | 2501903 | 1214795650% | .40 | .19 | .21 |
| Buhl | 455841 | 385669 | 70172 | 43690151% | 1.04 | .88 | .16 |
| School (412) | 1067329 | 660812 | 406517 | 174925479% | .61 | .38 | .23 |
| Road & Bridge (B.) | 303304 | 293554 | 9750 | 191445589% | .16 | .15 | .01 |
| Cemetery (W.E.) | 34673 | 34673 | 0 | 218761687% | .02 | .02 | .00 |
| Total | 6639530 | 3651188 | 2988342 | | 2.23 | 1.62 | .61 |

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 23. The Impact of the 1% Initiative on Public Services in District III of Idaho: 1991.

| | Blaine | Butte | Camas | Cassia | Custer | Good. | Jerome | Lemhi | Lincoln | Minid. | T.Falls |
|----------------------|-------------------------------|-------|-------|--------|--------|-----------------|--------|-------|---------|--------|---------|
| Jurisdiction | -----Percent of Tax Base----- | | | | | | | | | | |
| County | .15 | .28 | .47 | .21 | .16 | .35 | .27 | .31 | .24 | .30 | .19 |
| City ^a | .31 | .58 | .74 | .42 | .57 | 1.16 | .92 | .74 | 1.01 | .90 | .88 |
| School ^b | .29 | .34 | .39 | .39 | .36 | .36 | .38 | .37 | .39 | .38 | .38 |
| R & B | .00 | .01 | .00 | .17 | .00 | .15 | .21 | .00 | .12 | .14 | .15 |
| Other 1 ^c | .01 | .02 | .01 | | .02 | .02 | .04 | | .02 | .02 | .02 |
| Other 2 | .04 | .05 | | | .02 | .06 | .05 | | | .03 | |
| Other 3 | | .05 | | | | | | | | .03 | |
| Total | .80 | 1.33 | 1.61 | 1.19 | 1.13 | 2.10 | 1.87 | 1.42 | 1.78 | 1.80 | 1.62 |
| 1% Retaining % | 125 | 75 | 62 | 84 | 88 | 48 | 53 | 70 | 56 | 56 | 62 |
| 1% Reducing % | 0 | 25 | 38 | 16 | 12 | 52 ^d | 47 | 30 | 44 | 44 | 38 |

a. Cities: Bellevue, Arco, Fairfield, Burley, Challis, Gooding, Eden, Salmon, Shoshone, Minidoka, Buhl.

b. Schools: Blaine Co. 061, Arco 111, Camas Co. 121, Cassia Co. 151, Challis 181, Gooding 231, Valley 262, Salmon 291, Shoshone 312, Minidoka Co. 331, Buhl 412.

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

d. This number is base on net taxable value. The State Tax Commission percent reduction (41) was calculated using full value, including household exemption.

Table 24. Idaho Extension District III'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 | | |
| Blaine | Blaine Co. | 061 Bellevue | 0:0 | 0:0 | 5.0 | 92 |
| Butte | Arco | 111 Arco | 4:1 | 4:1 | 1.5 | 80 |
| Camas | Camas Co. | 121 Fairfield | 5:1 | 4:1 | 1.1 | 81 |
| Cassia | Cassia Co. | 151 Burley | 2:1 | 4:1 | 4.8 | 72 |
| Custer | Challis | 181 Challis | 3:1 | 7:1 | 1.7 | 82 |
| Gooding | Gooding | 231 Gooding | 3:1 | 1:1 | 1.7 | 73 |
| Jerome | Valley | 262 Eden | 46:1 | 14:1 | 3.5 | 72 |
| Lemhi | Salmon | 291 Salmon | 2:1 | 2:1 | na | 74 |
| Lincoln | Shoshone | 312 Shoshone | 2:1 | 2:1 | na | 80 |
| Minidoka | Minidoka Co. | 331 Minidoka | 272:1 | 348:1 | 2.6 | 69 |
| Twin Falls | Buhl | 412 Buhl | 6:1 | 2:1 | 4.7 | 75 |

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 25. 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 26. 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 | Elk River | 172 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 Teton | 0:0 |

Table 27. Statewide Summary of the Impact of the 1% Initiative

| Jurisd. | Number | Amount Lost | Jurisd. Affected | Loss Juris. | Relative 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 28. 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 For Each Taxing Jurisdiction In Extension District III Of Idaho

| Taxing District | A-2 value Col. 2 Real & Pers. Roll | Homeowners | | Operating Prop. Val. | Net taxable Value | Full Value Inc. HE |
|--------------------------|---------------------------------------|-------------------------|-----------------------------------|----------------------|-------------------|--------------------|
| | | A-2 value Est. Sub Roll | Exemption Value Real & Pers. roll | | | |
| BLAINE COUNTY | 1,902,446,066 | | 98,201,359 | 49,330,143 | 1,951,776,209 | 2,049,977,568 |
| CITIES: | | | | | | |
| HAILEY | 124,357,207 | | 21,587,604 | 3,673,976 | 128,031,183 | 149,618,787 |
| SUN VALLEY | 538,318,696 | | 11,539,989 | 3,722,617 | 542,041,313 | 553,581,302 |
| KETCHUM | 595,483,780 | | 19,130,105 | 4,082,370 | 599,566,150 | 618,696,255 |
| BELLEVUE | 29,941,599 | | 5,376,897 | 1,030,244 | 30,971,843 | 36,348,740 |
| SCHOOLS: | | | | | | |
| BLAINE CO. 61 | 1,902,446,066 | | 98,201,359 | 49,330,143 | 1,951,776,209 | 2,049,977,568 |
| HIGHWAYS: | | | | | | |
| COUNTY RD. & BR. | 1,902,446,066 | | 98,201,359 | 49,330,143 | 1,951,776,209 | 2,049,977,568 |
| CEMETERIES: | | | | | | |
| KETCHUM | 953,611,037 | | 36,676,826 | 8,972,781 | 962,583,818 | 999,260,644 |
| BELLEVUE | 83,343,240 | | 11,809,847 | 4,955,775 | 88,299,015 | 100,108,862 |
| PICABO | 15,343,134 | | 914,443 | 2,641,237 | 17,984,371 | 18,898,814 |
| HAILEY | 299,530,910 | | 36,177,836 | 7,838,601 | 307,369,511 | 343,547,347 |
| CAREY | 15,870,379 | | 2,237,014 | 1,359,410 | 17,229,789 | 19,466,803 |
| LIBRARY DISTRICTS: | | | | | | |
| LITTLE WOOD R. LIBRARY | 25,552,787 | | 2,702,756 | 14,131,544 | 39,684,331 | 42,387,087 |
| SEWER DISTRICTS: | | | | | | |
| SUN VALLEY WATER & SEWER | 536,561,042 | | 11,489,989 | 3,797,111 | 540,358,153 | 551,848,142 |
| CAREY SEWER & WATER | | | | 114,067 | | |
| FIRE DISTRICTS: | | | | | | |
| CAREY | 5,857,556 | | 2,194,974 | | 5,857,556 | 8,052,530 |
| KETCHUM | 380,525,165 | | 20,373,021 | | 380,525,165 | 400,898,186 |
| WOOD RIVER | 177,928,166 | | 16,219,040 | | 177,928,166 | 194,147,206 |
| MINIDOKA | 5,259,523 | | 50,000 | | 5,259,523 | 5,309,523 |
| FLOOD CONTROL DIST: | | | | | | |
| CAREY FLOOD CTL. #2 | 8,027,257 | | 1,816,625 | | 8,027,257 | 9,843,882 |
| FLOOD CTL. #9 | 589,549,268 | | 50,215,540 | | 589,549,268 | 639,764,808 |
| COUNTY RECREATION | 1,902,446,066 | | 98,201,359 | 49,330,143 | 1,951,776,209 | 2,049,977,568 |
| COUNTY AMBULANCE | 1,902,446,066 | | 98,201,359 | 49,330,143 | 1,951,776,209 | 2,049,977,568 |

| 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 | | | |
| BUTTE COUNTY | 85,999,918 | 7,976,734 | 11,240,029 | 10,622,616 | 104,599,268 | 115,839,297 | |
| CITIES: | | | | | | | |
| ARCO | 12,854,807 | 110,467 | 3,566,168 | 565,743 | 13,531,017 | 17,097,185 | |
| BUTTE | 392,459 | | 131,743 | 4,426 | 396,885 | 528,628 | |
| MOORE | 2,063,917 | | 697,439 | 32,796 | 2,096,713 | 2,794,152 | |
| SCHOOLS: | | | | | | | |
| ARCO 111 JT | 82,860,392 | 7,966,734 | 11,077,074 | 10,539,939 | 101,367,065 | 112,444,139 | |
| MACKAY 182 JT | 3,139,526 | 10,000 | 162,955 | 82,677 | 3,232,203 | 3,395,158 | |
| HIGHWAYS: | | | | | | | |
| COUNTY RD. & BR. | 85,999,918 | 7,976,734 | 11,240,029 | 10,622,616 | 104,599,268 | 115,839,297 | |
| COUNTY CEMETERY | 85,999,918 | 7,976,734 | 11,240,029 | 10,622,616 | 104,599,268 | 115,839,297 | |
| COUNTY LIBRARY | 85,999,918 | 7,976,734 | 11,240,029 | 10,622,616 | 104,599,268 | 115,839,297 | |
| LOST RIVERS HOSPITAL | 85,999,918 | 7,976,734 | 11,240,029 | 10,622,616 | 104,599,268 | 115,839,297 | |
| LOST RIVER FIRE DIST. | 31,217,405 | 361,988 | 6,237,045 | | 31,579,393 | 37,816,438 | |
| LITTLE LOST RVR WTRSHD | | | | | | | |

| Taxing District | A-2 value Col. 2 Real & Pers. Roll | Homeowners | | Operating Prop. Val. | Net taxable Value | Full Value Inc. HE |
|----------------------|---------------------------------------|----------------------------|--------------------------------------|----------------------|-------------------|--------------------|
| | | A-2 value Est. Sub Roll | Exemption Value Real & Pers. roll | | | |
| CAMAS COUNTY | 37,577,366 | | 2,993,256 | 2,513,012 | 40,090,378 | 43,083,634 |
| CITIES: | | | | | | |
| FAIRFIELD | 5,234,972 | | 1,419,246 | 271,553 | 5,506,525 | 6,925,771 |
| SCHOOLS: | | | | | | |
| CAMAS CO. 121 | 37,577,366 | | 2,993,256 | 2,513,012 | 40,090,378 | 43,083,634 |
| HIGHWAY DISTRICT: | | | | | | |
| COUNTY ROAD & BRIDGE | 37,577,366 | | 2,993,256 | 2,513,012 | 40,090,378 | 43,083,634 |
| LIBRARY DISTRICTS: | | | | | | |
| COUNTY LIBRARY | 37,577,366 | | 2,993,256 | 2,513,012 | 40,090,378 | 43,083,634 |

| 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 | | | |
| CASSIA COUNTY | 502,386,029 | 5,348,314 | 70,923,148 | 37,651,135 | 545,385,478 | 616,308,626 | |
| CITIES: | | | | | | | |
| ALBION | 2,258,495 | 40,141 | 934,450 | 93,321 | 2,391,957 | 3,326,407 | |
| DECLO | 2,560,286 | 65,188 | 636,533 | 230,319 | 2,855,793 | 3,492,326 | |
| OAKLEY | 5,950,088 | 120,104 | 1,830,649 | 366,822 | 6,437,014 | 8,267,663 | |
| BURLEY | 115,003,829 | 1,232,699 | 27,482,208 | 4,580,375 | 120,816,903 | 148,299,111 | |
| MALTA | 1,568,290 | 16,910 | 424,138 | 142,046 | 1,727,246 | 2,151,384 | |
| SCHOOLS: | | | | | | | |
| CASSIA CO. 151 JT | 479,884,092 | 5,201,561 | 69,505,803 | 33,323,802 | 518,409,455 | 587,915,258 | |
| MINIDOKA CO. 331 | 10,274,914 | 107,457 | 1,053,494 | 2,962,449 | 13,344,820 | 14,398,314 | |
| AMER. FALLS 381 JT | 4,142,152 | 23,295 | 66,798 | 720,820 | 4,886,267 | 4,953,065 | |
| MURTAUGH 418 | 8,084,871 | 16,001 | 297,053 | 644,064 | 8,744,936 | 9,041,989 | |
| HIGHWAYS: | | | | | | | |
| ALBION | 9,030,765 | 168,393 | 1,848,534 | 999,208 | 10,198,366 | 12,046,900 | |
| BURLEY - M&O | 373,521,054 | 4,243,416 | 60,442,528 | 26,264,335 | 404,028,805 | 464,471,333 | |
| OAKLEY - M&O | 62,199,880 | 279,275 | 4,928,507 | 4,858,484 | 67,337,639 | 72,266,146 | |
| RAFT RIVER - M&O | 41,654,213 | 369,684 | 2,430,697 | 4,372,520 | 46,396,417 | 48,827,114 | |
| MURTAUGH - M&O | 6,610,131 | 16,001 | 286,298 | 473,035 | 7,099,167 | 7,385,465 | |
| ELBA-ALMO COUNTY RD. | 9,369,986 | 271,545 | 986,584 | 683,553 | 10,325,084 | 11,311,668 | |
| CEMETERIES: | | | | | | | |
| ALBION | 8,966,485 | 168,393 | 1,848,534 | 999,208 | 10,134,086 | 11,982,620 | |
| DECLO | 18,840,200 | 440,196 | 3,068,175 | 1,277,577 | 20,557,973 | 23,626,148 | |
| VALLEY VIEW | 19,876,866 | 183,152 | 1,740,310 | 2,605,619 | 22,665,637 | 24,405,947 | |
| OAKLEY | 59,346,954 | 278,871 | 4,882,454 | 4,659,599 | 64,285,424 | 69,167,878 | |
| PELLA | 30,346,912 | 181,322 | 4,487,457 | 2,029,009 | 32,557,243 | 37,044,700 | |
| VIEW | 22,021,032 | 152,182 | 2,877,467 | 575,818 | 22,749,032 | 25,626,499 | |
| SUBLETT | 5,603,108 | 105,379 | 254,323 | 443,281 | 6,151,768 | 6,406,091 | |
| OAKLEY LIBRARY | 68,514,879 | 295,276 | 5,214,805 | 5,331,519 | 74,141,674 | 79,356,479 | |
| FIRE DISTRICTS: | | | | | | | |
| ALBION | 8,177,178 | 125,212 | 1,848,534 | | 8,302,390 | 10,150,924 | |
| RAFT RIVER | 44,337,453 | 336,630 | 2,600,354 | | 44,674,083 | 47,274,437 | |
| OAKLEY | 34,285,370 | 206,024 | 4,108,937 | | 34,491,394 | 38,600,331 | |
| NORTH CASSIA | 262,621,664 | 3,016,291 | 33,322,566 | | 265,637,955 | 298,960,521 | |
| FLOOD CONTROL DISTRICTS: | | | | | | | |
| FLOOD CNTROL #15 | 72,563,671 | 766,846 | 3,885,672 | | 73,330,517 | 77,216,189 | |
| FLOODCONTROL #16 | 370,988,819 | 3,662,556 | 58,000,610 | | 374,651,375 | 432,651,985 | |
| RECREATION DISTRICTS: | | | | | | | |
| ALMO RECREATION | 5,004,024 | 85,710 | 489,234 | | 5,089,734 | 5,578,968 | |
| OAKLEY RECREATION | 62,199,880 | 279,275 | 4,928,507 | 4,858,484 | 67,337,639 | 72,266,146 | |

| 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 | | | | |
| CUSTER COUNTY | 220,987,080 | 125,000 | 15,558,303 | | 5,469,837 | 226,581,917 | 242,140,220 |
| CITIES: | | | | | | | |
| CHALLIS | 17,870,036 | | 3,539,872 | | 344,939 | 18,214,975 | 21,754,847 |
| CLAYTON | 392,697 | | 37,720 | | 23,716 | 416,413 | 454,133 |
| MACKAY | 7,491,219 | | 1,766,649 | | 235,096 | 7,726,315 | 9,492,964 |
| STANLEY | 12,857,528 | | 177,051 | | 175,716 | 13,033,244 | 13,210,295 |
| LOST RIVER | 1,337,366 | | 67,562 | | 19,880 | 1,357,246 | 1,424,808 |
| SCHOOLS: | | | | | | | |
| ARCO 111 JT | 1,577,197 | | 127,033 | | 24,596 | 1,601,793 | 1,728,826 |
| CHALLIS 181 JT | 189,831,531 | 125,000 | 11,620,127 | | 4,617,877 | 194,574,408 | 206,194,535 |
| MACKAY 182 JT | 29,578,352 | | 3,811,143 | | 827,364 | 30,405,716 | 34,216,859 |
| HIGHWAYS: | | | | | | | |
| LOST RIVER - M&O | 31,152,783 | | 3,938,176 | | 957,217 | 32,110,000 | 36,048,176 |
| COUNTY RD & BRIDGE | 189,834,297 | | 11,620,127 | | 4,512,620 | 194,346,917 | 205,967,044 |
| CEMETERIES: | | | | | | | |
| CHALLIS | 38,294,485 | | 8,161,824 | | 1,167,047 | 39,461,532 | 47,623,356 |
| BIG LOST RIVER | 24,597,193 | | 3,660,299 | | 724,550 | 25,321,743 | 28,982,042 |
| LIBRARY DISTRICTS: | | | | | | | |
| MACKAY LIBRARY DIST. | 24,733,095 | | 3,670,791 | | 724,768 | 25,457,863 | 29,128,654 |
| HOSPITAL DISTRICTS: | | | | | | | |
| LOST RIVER | 31,665,738 | | 3,938,176 | | 1,754,960 | 33,420,698 | 37,358,874 |
| NORTH CUSTER | 143,051,242 | 125,000 | 10,629,617 | | 3,069,489 | 146,245,731 | 156,875,348 |
| SALMON RIVER CLINIC | 46,270,100 | | 990,510 | | 645,388 | 46,915,488 | 47,905,998 |
| FIRE DISTRICTS: | | | | | | | |
| NORTH CUSTER | 43,709,641 | | 7,193,333 | | | 43,709,641 | 50,902,974 |
| SOUTH CUSTER | 31,275,194 | | 2,103,965 | | | 31,275,194 | 33,379,159 |
| SAWTOOTH VALLEY | 22,574,043 | | 659,018 | | | 22,574,043 | 23,233,061 |
| MOSQUITO DISTRICTS: | | | | | | | |
| BATTLEGRND MOSQ. ABTMNT. | 6,464,766 | | 341,905 | | 277,445 | 6,742,211 | 7,084,116 |
| MACKAY MOSQ. ABATE. | 19,208,180 | | 3,376,656 | | 500,073 | 19,708,253 | 23,084,909 |
| S. CUSTER AMBULANCE DIST. | 31,155,549 | | 3,938,176 | | 851,960 | 32,007,509 | 35,945,685 |

| 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 | | | | |
| GOODING COUNTY | 222,249,803 | 4,430,743 | 42,415,097 | | 56,846,912 | 283,527,458 | 325,942,555 |
| CITIES: | | | | | | | |
| GOODING | 31,397,317 | 1,208 | 9,929,463 | | 1,924,731 | 33,323,256 | 43,252,719 |
| WENDELL | 18,557,432 | 19,799 | 5,851,697 | | 857,528 | 19,434,759 | 25,286,456 |
| HAGERMAN | 8,134,388 | | 2,278,460 | | 345,059 | 8,479,447 | 10,757,907 |
| BLISS | 1,964,318 | 16,448 | 304,528 | | 493,960 | 2,474,726 | 2,779,254 |
| SCHOOLS: | | | | | | | |
| GOODING 231 JT | 79,290,548 | 4,252,484 | 18,990,476 | | 19,984,619 | 103,527,651 | 122,518,127 |
| WENDELL 232 | 69,640,601 | 83,513 | 11,707,116 | | 14,046,989 | 83,771,103 | 95,478,219 |
| HAGERMAN 233 JT | 40,455,577 | 17,516 | 8,453,054 | | 9,013,235 | 49,486,328 | 57,939,382 |
| BLISS 234 JT | 16,993,807 | 25,447 | 2,224,783 | | 10,753,894 | 27,773,148 | 29,997,931 |
| JEROME 261 JT | 6,212,287 | 44,160 | 631,495 | | 1,096,236 | 7,352,683 | 7,984,178 |
| BUHL 412 JT | 9,656,983 | 7,623 | 408,173 | | 1,951,939 | 11,616,545 | 12,024,718 |
| HIGHWAYS: | | | | | | | |
| GOODING #1 | 78,043,191 | 4,252,484 | 18,959,964 | | 15,848,954 | 98,144,629 | 117,104,593 |
| BLISS #2 | 18,640,713 | 25,447 | 2,413,057 | | 12,787,581 | 31,453,741 | 33,866,798 |
| HAGERMAN #3 | 38,058,674 | 17,516 | 8,127,308 | | 7,567,971 | 45,644,161 | 53,771,469 |
| WENDELL #6 - M&O | 62,568,781 | 122,919 | 11,211,746 | | 12,741,403 | 75,433,103 | 86,644,849 |
| WEST POINT #4 | 24,438,716 | 12,377 | 1,703,022 | | 4,864,176 | 29,315,269 | 31,018,291 |
| CEMETERIES: | | | | | | | |
| GOODING | 79,152,538 | 4,252,484 | 19,017,373 | | 23,117,547 | 106,522,569 | 125,539,942 |
| WENDELL | 80,470,831 | 127,673 | 12,370,259 | | 12,894,645 | 93,493,149 | 105,863,408 |
| HAGERMAN | 62,363,701 | 50,586 | 11,027,465 | | 20,731,840 | 83,146,127 | 94,173,592 |
| FIRE DISTRICTS: | | | | | | | |
| GOODING | 46,718,694 | 4,251,276 | 8,967,910 | | | 50,969,970 | 59,937,880 |
| WENDELL | 75,260,514 | 115,497 | 8,076,771 | | | 75,376,011 | 83,452,782 |
| HAGERMAN | 35,564,852 | 26,515 | 8,049,872 | | | 35,591,367 | 43,641,239 |
| BLISS | 14,292,195 | 16,448 | 1,539,384 | | | 14,308,643 | 15,848,027 |
| WENDELL CITY-RURAL REC. | 87,394,696 | 135,296 | 12,972,710 | | 17,680,386 | 105,210,378 | 118,183,088 |
| GOODING REC. DIST. | 78,890,849 | 3,870,935 | 19,008,626 | | 19,971,930 | 102,733,714 | 121,742,340 |
| GOODING COUNTY HOSPITAL | 222,249,803 | 4,430,743 | 42,415,097 | | 56,846,912 | 283,527,458 | 325,942,555 |

A-2 CALCULATION WORKSHEET
 JEROME COUNTY

1991

11/13/91

| Taxing District | A-2 value Col. 2 Real & Pers. Roll | A-2 value Est. Sub Roll | Homeowners Exemption Value Real & Pers. roll | Operating Prop. Val. | Net taxable Value | Full Value Inc. HE |
|-------------------------|---------------------------------------|----------------------------|--|-------------------------|----------------------|-----------------------|
| JEROME COUNTY | 281,899,418 | 758,933 | 52,934,697 | 70,060,525 | 352,718,876 | 405,653,573 |
| CITIES: | | | | | | |
| JEROME | 76,920,717 | 41,543 | 19,854,344 | 2,955,932 | 79,918,192 | 99,772,536 |
| EDEN | 2,060,442 | | 702,420 | 199,074 | 2,259,516 | 2,961,936 |
| HAZELTON | 5,653,555 | 2,000 | 1,372,887 | 199,096 | 5,854,651 | 7,227,538 |
| SCHOOLS: | | | | | | |
| JEROME 261 JT | 215,261,701 | 699,189 | 45,260,432 | 34,997,962 | 250,958,852 | 296,219,284 |
| VALLEY 262 | 55,029,465 | 21,594 | 6,678,523 | 29,889,470 | 84,940,529 | 91,619,052 |
| SHOSHONE 312 JT | 312,167 | | | 1,792,614 | 2,104,781 | 2,104,781 |
| MINIDOKA CO. 331 | 11,296,085 | 38,150 | 995,742 | 3,380,479 | 14,714,714 | 15,710,456 |
| HIGHWAYS: | | | | | | |
| JEROME CO. HWY. DIST. | 216,016,920 | 699,189 | 45,292,556 | 35,587,290 | 252,303,399 | 297,595,955 |
| HILLSDALE HWY. DIST. | 65,882,498 | 59,744 | 7,642,141 | 34,473,235 | 100,415,477 | 108,057,618 |
| HAZELTON CEMETERY DIST. | 43,241,974 | 49,183 | 4,896,346 | 23,857,275 | 67,148,432 | 72,044,778 |
| FIRE DISTRICTS: | | | | | | |
| JEROME #1 | 125,593,216 | 657,646 | 24,898,857 | | 126,250,862 | 151,149,719 |
| FIRST SEGREGATION | 46,707,858 | 17,041 | 5,172,619 | | 46,724,899 | 51,897,518 |
| WEST END | 11,375,262 | 38,150 | 1,020,694 | | 11,413,412 | 12,434,106 |
| SO. IDAHO JR. COLLEGE | 281,899,418 | 758,933 | 52,934,697 | 70,060,525 | 352,718,876 | 405,653,573 |
| JEROME CO. RECREATION | 215,578,969 | 699,189 | 45,260,432 | 35,067,484 | 251,345,642 | 296,606,074 |
| COUNTY AMBULANCE | 281,899,418 | 758,933 | 52,934,697 | 70,060,525 | 352,718,876 | 405,653,573 |

| 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 | | | |
| LEMHI COUNTY | 189,623,241 | 1,631,054 | 34,237,162 | 16,601,062 | 207,855,357 | 242,092,519 | |
| CITIES: | | | | | | | |
| SALMON | 48,989,837 | 272,744 | 12,690,751 | 2,490,359 | 51,752,940 | 64,443,691 | |
| LEADORE | 939,247 | | 143,469 | 121,193 | 1,060,440 | 1,203,909 | |
| SCHOOLS: | | | | | | | |
| CHALLIS 181 JT | 6,544,838 | | 474,503 | 1,083,307 | 7,628,145 | 8,102,648 | |
| SALMON 291 | 158,620,488 | 1,631,054 | 31,980,237 | 11,058,435 | 171,309,977 | 203,290,214 | |
| SO. LEMHI 292 | 24,457,915 | | 1,782,422 | 4,459,320 | 28,917,235 | 30,699,657 | |
| HIGHWAY DISTRICTS: | | | | | | | |
| COUNTY ROAD & BRIDGE | 189,623,241 | 1,631,054 | 34,237,162 | 16,601,062 | 207,855,357 | 242,092,519 | |
| SEWER & WATER DISTRICTS: | | | | | | | |
| ELK BEND | 3,550,924 | | 577,173 | 126,578 | 3,677,502 | 4,254,675 | |
| ARROWHEAD WATER | 998,727 | | 215,218 | 6,061 | 1,004,788 | 1,220,006 | |
| WILLIAMS LAKE SWR & WTR | 5,332,947 | | 43,587 | 96,704 | 5,429,651 | 5,473,238 | |
| FIRE DISTRICTS: | | | | | | | |
| NORTH FORK | 7,481,743 | | 1,166,900 | | 7,481,743 | 8,648,643 | |
| NORTH CUSTER | 6,231,951 | | 460,259 | | 6,231,951 | 6,692,210 | |
| LEMHI COUNTY | 72,070,150 | 1,118,631 | 16,230,483 | | 73,188,781 | 89,419,264 | |
| ELK BEND | 7,014,451 | | 950,707 | | 7,014,451 | 7,965,158 | |

A-2 CALCULATION WORKSHEET
LINCOLN COUNTY

1991

09/09/91

| Taxing District | A-2 value Col. 2 Real & Pers. Roll | Homeowners | | Operating Prop. Val. | Net taxable Value | Full Value Inc. HE |
|--------------------------|---------------------------------------|----------------------------|--------------------------------------|-------------------------|----------------------|-----------------------|
| | | A-2 value Est. Sub Roll | Exemption Value Real & Pers. roll | | | |
| LINCOLN COUNTY | 67,911,822 | | 10,666,208 | 38,687,329 | 106,599,151 | 117,265,359 |
| CITIES: | | | | | | |
| SHOSHONE | 10,730,259 | | 4,808,226 | 1,646,526 | 12,376,785 | 17,185,011 |
| RICHFIELD | 2,550,625 | | 1,064,332 | 128,363 | 2,678,988 | 3,743,320 |
| DIETRICH | 529,906 | | 292,164 | 175,163 | 705,069 | 997,233 |
| SCHOOLS: | | | | | | |
| GOODING 231 JT | 2,793,776 | | 349,949 | 673,339 | 3,467,115 | 3,817,064 |
| JEROME 261 JT | 51,097 | | 1,278 | 251,094 | 302,191 | 303,469 |
| SHOSHONE 312 JT | 29,516,609 | | 6,894,418 | 21,085,704 | 50,602,313 | 57,496,731 |
| DIETRICH 314 | 8,400,810 | | 1,001,922 | 9,428,181 | 17,828,991 | 18,830,913 |
| RICHFIELD 316 | 19,014,796 | | 2,194,356 | 4,005,000 | 23,019,796 | 25,214,152 |
| MINIDOKA CO. 331 | 8,134,734 | | 224,285 | 3,244,011 | 11,378,745 | 11,603,030 |
| HIGHWAYS: | | | | | | |
| SHOSHONE HWY. #2 - M&O | 27,282,301 | | 7,056,431 | 17,197,016 | 44,479,317 | 51,535,748 |
| RICHFIELD HWY. #3 - M&O | 18,213,831 | | 2,196,409 | 2,341,425 | 20,555,256 | 22,751,665 |
| DIETRICH HWY. #5 - M&O | 9,094,238 | | 1,050,423 | 12,337,215 | 21,431,453 | 22,481,876 |
| KIMAMA HWY. #6 | 13,321,452 | | 362,945 | 6,811,673 | 20,133,125 | 20,496,070 |
| CEMETERIES: | | | | | | |
| LINCOLN CO. | 35,471,990 | | 8,076,763 | 27,090,037 | 62,562,027 | 70,638,790 |
| RICHFIELD | 18,160,854 | | 2,196,048 | 2,207,733 | 20,368,587 | 22,564,635 |
| RICHFIELD LIBRARY DIST. | 17,607,813 | | 2,178,824 | 1,574,988 | 19,182,801 | 21,361,625 |
| FIRE DISTRICTS: | | | | | | |
| WOOD RIVER | 14,158,300 | | 2,007,146 | | 14,158,300 | 16,165,446 |
| RICHFIELD | 17,607,813 | | 2,178,824 | | 17,607,813 | 19,786,637 |
| LINCOLN RECREATION DIST. | 67,911,822 | | 10,666,208 | 38,687,329 | 106,599,151 | 117,265,359 |

| 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 | | | | |
| MINIDOKA COUNTY | 366,893,319 | 152,000 | 74,636,390 | | 31,060,783 | 398,106,102 | 472,742,492 |
| CITIES: | | | | | | | |
| RUPERT | 55,980,618 | 43,000 | 17,618,303 | | 1,961,378 | 57,984,996 | 75,603,299 |
| MINIDOKA | 306,162 | | 44,127 | | 172,463 | 478,625 | 522,752 |
| ACEQUIA | 1,199,092 | | 295,323 | | 154,304 | 1,353,396 | 1,648,719 |
| HEYBURN | 28,618,350 | 12,000 | 9,640,857 | | 843,350 | 29,473,700 | 39,114,557 |
| PAUL | 9,558,864 | 8,000 | 3,535,583 | | 273,073 | 9,839,937 | 13,375,520 |
| BURLEY | 13,811,744 | 38,000 | 1,349,054 | | 435,167 | 14,284,911 | 15,633,965 |
| SCHOOLS: | | | | | | | |
| MINIDOKA CO. 331 | 366,893,319 | 152,000 | 74,636,390 | | 31,060,783 | 398,106,102 | 472,742,492 |
| HIGHWAYS: | | | | | | | |
| MINIDOKA HIGHWAY | 366,893,319 | 152,000 | 74,636,390 | | 31,060,783 | 398,106,102 | 472,742,492 |
| CEMETERIES: | | | | | | | |
| RUPERT-ACEQUIA #1 | 166,795,783 | 83,000 | 38,881,306 | | 18,562,429 | 185,441,212 | 224,322,518 |
| HEYBURN #3 | 106,164,983 | 41,000 | 21,048,666 | | 3,166,441 | 109,372,424 | 130,421,090 |
| PAUL #2 | 93,932,553 | 28,000 | 14,706,418 | | 9,331,913 | 103,292,466 | 117,998,884 |
| MINIDOKA CO. HOSPITAL | 366,893,319 | 152,000 | 74,636,390 | | 31,060,783 | 398,106,102 | 472,742,492 |
| WAYSIDE SEWER DISTRICT | 964,539 | | 261,519 | | 37,864 | 1,002,403 | 1,263,922 |
| FIRE DISTRICTS: | | | | | | | |
| WEST END | 102,821,684 | 15,000 | 17,610,761 | | | 102,836,684 | 120,447,445 |
| MINIDOKA CO. | 193,770,898 | 26,000 | 38,058,272 | | | 193,796,898 | 231,855,170 |
| MINICO SEWER & WATER | 1,016,184 | | 648,109 | | 2,858 | 1,019,042 | 1,667,151 |

A-2 CALCULATION WORKSHEET
TWIN FALLS COUNTY

1991

10/04/91

| 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. | | |
| TWIN FALLS COUNTY | 1,090,662,018 | 8,000,000 | 250,344,248 | 116,133,632 | 1,214,795,650 | 1,465,139,898 |
| REV. ALLOCATION DIST.1 | 31,069,753 | | | 59,955 | 31,129,708 | 31,129,708 |
| CITIES: | | | | | | |
| TWIN FALLS | 531,325,969 | 2,643,816 | 134,498,396 | 18,296,745 | 552,266,530 | 686,764,926 |
| FILER | 18,254,399 | 23,840 | 5,428,435 | 1,745,598 | 20,023,837 | 25,452,272 |
| HANSEN | 6,182,459 | 1,896 | 2,449,594 | 333,662 | 6,518,017 | 8,967,611 |
| CASTLEFORD | 1,285,911 | 11,048 | 345,678 | 72,107 | 1,369,066 | 1,714,744 |
| BUHL | 41,523,202 | 79,904 | 13,366,159 | 2,087,045 | 43,690,151 | 57,056,310 |
| KIMBERLY | 24,553,548 | 81,856 | 11,647,896 | 1,033,664 | 25,669,068 | 37,316,964 |
| MURTAUGH | 1,185,744 | | 285,946 | 142,168 | 1,327,912 | 1,613,858 |
| HOLLISTER | 1,171,046 | 2,056 | 344,174 | 539,280 | 1,712,382 | 2,056,556 |
| SCHOOLS: | | | | | | |
| CASSIA CO. 151 JT | 584,386 | | 23,019 | 334,405 | 918,791 | 941,810 |
| HAGERMAN 233 JT | 2,817,141 | | 433,060 | 852,144 | 3,669,285 | 4,102,345 |
| BLISS 234 JT | 442,415 | 206,784 | 57,773 | 39,642 | 688,841 | 746,614 |
| TWIN FALLS 411 | 685,710,529 | 4,537,208 | 175,088,433 | 29,833,163 | 720,080,900 | 895,169,333 |
| BUHL 412 JT | 146,499,616 | 925,096 | 28,272,604 | 27,500,767 | 174,925,479 | 203,198,083 |
| FILER 413 | 89,526,481 | 927,304 | 16,578,972 | 25,352,594 | 115,806,379 | 132,385,351 |
| KIMBERLY 414 | 63,576,254 | 470,872 | 19,091,675 | 6,851,051 | 70,898,177 | 89,989,852 |
| HANSEN 415 | 34,495,980 | 287,928 | 4,231,397 | 14,502,089 | 49,285,997 | 53,517,394 |
| THREE CRK 416 JT | 1,047,070 | | 77,774 | 80,600 | 1,127,670 | 1,205,444 |
| CASTLEFORD 417 | 37,788,456 | 398,488 | 4,056,942 | 5,667,374 | 43,854,318 | 47,911,260 |
| MURTAUGH 418 | 28,173,690 | 246,320 | 2,432,599 | 5,119,803 | 33,539,813 | 35,972,412 |
| HIGHWAYS: | | | | | | |
| TWIN FALLS HWY. - M&O | 818,112,447 | 5,974,600 | 202,064,509 | 75,846,290 | 899,933,337 | 1,101,997,846 |
| FILER HWY. - M&O | 70,317,273 | 598,104 | 13,713,565 | 13,713,186 | 84,628,563 | 98,342,128 |
| BUHL HWY. - M&O | 170,360,136 | 1,180,976 | 32,026,295 | 19,904,477 | 191,445,589 | 223,471,884 |
| MURTAUGH HWY. - M&O | 31,872,162 | 246,320 | 2,539,879 | 6,648,393 | 38,766,875 | 41,306,754 |
| WEST END CEMETERY DIST. | 184,286,455 | 1,303,584 | 32,329,546 | 33,171,648 | 218,761,687 | 251,091,233 |
| ROGERSON WATER | 49,815 | | | 12,674 | 62,489 | 62,489 |
| HAGERMAN FIRE DIST. | 2,520,817 | | 433,060 | | 2,520,817 | 2,953,877 |
| COLLEGE OF SO. IDAHO | 1,090,662,018 | 8,000,000 | 250,344,248 | 116,133,632 | 1,214,795,650 | 1,465,139,898 |
| FILER RECREATION DIST. | 70,317,273 | 598,104 | 13,713,565 | 13,713,186 | 84,628,563 | 98,342,128 |
| HANSEN LIBRARY DISTRICT | 34,495,980 | 287,920 | 4,231,397 | 14,502,089 | 49,285,989 | 53,517,386 |