

**Painting A Picture Of The Public Purse: Taxing  
Property to Support Local Services In  
Extension District I in Idaho**

by

**Stephen C. Cooke, Neil Meyer, and Paula Engel**

**Ag Econ Extension Series 92-8**

**May 27, 1992**

**Stephen C. Cooke is an assistant professor, Neil Meyer is a  
professor, and Paula Engel is a research associate in the  
Department of Agricultural Economics and Rural Sociology,  
University of Idaho, Moscow, Idaho.**



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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	1645170	140714	572487	0	928599	242645098	.38
Obligations	369406	102000	69652	0	201124	242645098	.08
County	2014576	242714	642139	0	1129723	242645098	.47
St. Maries	na	na	na	na	383146	39937560	.96
School (041)	4960169	84219	3142135	391872	1341943	172530744	.78
Highways	753700	80000	400000	0	273700	220366465	.12
Total	7728445	406933	4184274	391872	2745366		2.33
Percent	100	5	54	5	36		

a. Net Taxable Value

b. County services including Cemetery and Library.

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 Services and Obligations in Benewah County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	1129723	928599	201124	242645098	.47	.38	.08
St Maries	383146	278146	105000	39937560	.96	.70	.26
School (041)	1341943	578549	763394	172530744	.78	.34	.44
Road & Bridge	273700	273700	0	220366465	.12	.12	.00
Total	3128512	2058994	1069518		2.33	1.54	.78

## 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.

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			
=====							
BENEWAH COUNTY	211,252,083	13,278,413	27,533,729		18,114,602	242,645,098	270,178,827
CITIES:							
ST. MARIES	37,215,807	323,663	8,953,158		2,398,090	39,937,560	48,890,718
PLUMMER	14,016,318	20,534	1,158,127		275,601	14,312,453	15,470,580
TENSED	689,892	275	143,625		92,848	783,015	926,640
CHATCOLET	3,642,459		379,623		605,972	4,248,431	4,628,054
SCHOOLS:							
ST. MARIES 41 JT	148,758,005	12,479,362	23,491,173		11,293,377	172,530,744	196,021,917
PLUMMER-WORLEY 44 JT	61,759,662	794,266	3,929,577		6,745,718	69,299,646	73,229,223
KOOTENAI 274	734,416	4,785	112,979		75,507	814,708	927,687
HIGHWAYS:							
PLUMMER GTWY.	17,442,401	80,798	1,241,889		4,755,433	22,278,632	23,520,521
COUNTY RD. & BR.	193,809,682	13,197,614	26,291,840		13,359,169	220,366,465	246,658,305
COUNTY LIBRARY	160,019,958	12,934,215	17,422,444		15,440,911	188,395,084	205,817,528
FIRE DISTRICTS:							
GATEWAY	35,034,439	133,672	2,684,594			35,168,111	37,852,705
TENSED	22,817,266	237,558	1,131,766			23,054,824	24,186,590
ST. MARIES	50,537,152	3,785,580	9,836,869			54,322,732	64,159,601

NORTHSIDE	163,649,399	3,301,724	25,961,818		166,951,123	192,912,941
SPIRIT LAKE	27,324,782	155,554	2,385,588		27,480,336	29,865,924
COOLIN - CAV. BAY	11,034,420	208,275	1,090,246		11,242,695	12,332,941
WEST PRIEST LAKE	57,571,737	758,868	2,404,979		58,330,605	60,735,584
SCHWEITZER	17,870,433	4,000,000	44,015		21,870,433	21,914,448
SAGLE	44,506,920	1,259,473	21,291,348		45,766,393	67,057,741
N. ID. JUNIOR COLL.	1,008,973,184	21,522,328	125,435,181	146,243,092	1,176,738,604	1,302,173,785
DRAINAGE #7	389,843		3,042	129,556	519,399	522,441
**EASTSIDE SEWER	3,737,484		40,879		3,737,484	3,778,363

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	6678614	0	2679170	1000000	2999444	1176738604	.25
Obligations	7184062	10000	4800581	505530	1867951	1176738604	.16
County	13862676	10000	7479751	1505530	4867395	1176738604	.41
Sandpoint	na	na	na	na	1020482	177204881	.58
School (082)	19608649	397055	9454996	1607523	8149075	1176738604	.69
Highways	2155235	0	0	1350000	805235	1021507974	.08
Total	35626560	407055	16934747	4463053	13821705		1.76
Percent	100	1	47	13	39		

a. Net Taxable Value

b. County services including Cemetery and Library.

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 Services and Obligations in Bonner County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	4867395	2999555	1867840	1176738604	.41	.25	.16
Priest River	210285	190297	19988	28113158	.75	.68	.07
School (082)	8149075	4216006	3933069	1176738604	.69	.36	.33
Road & Bridge	805235	805235	0	1021507974	.08	.08	.00
Cemetery (W.Bon.)	30945	30945	0	261456522	.01	.01	.00
Total	14062935	8242038	5820897		1.94	1.38	.56

## 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.



Taxing District	A-2 value		Homeowners Exemption Value		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
	Col. 2 Real & Pers. Roll	Est. Sub Roll	Real	Pers. roll			
BONNER COUNTY	1,008,973,184	21,522,328	125,435,181		146,243,092	1,176,738,604	1,302,173,785
CITIES:							
SANDPOINT	167,801,581	1,368,583	25,465,285		8,034,717	177,204,881	202,670,166
PRIEST RIVER	26,459,421	377,100	5,706,267		1,276,637	28,113,158	33,819,425
CLARK FORK	5,209,277	76,622	1,216,651		1,829,582	7,115,481	8,332,132
EAST HOPE	10,075,781	380,020	1,626,447		1,447,412	11,903,213	13,529,660
HOPE	3,068,583	8,670	614,089		1,114,717	4,191,970	4,806,059
OLDTOWN	3,893,523	14,360	264,755		271,642	4,179,525	4,444,280
KOOTENAI	15,525,373	68,084	1,023,139		699,319	16,292,776	17,315,915
PONDERAY	29,219,033	1,600,897	1,348,380		2,802,691	33,622,621	34,971,001
DOVER	7,409,392	136,777	2,163,169		633,761	8,179,930	10,343,099
SCHOOLS:							
BONNER CO. 82	1,008,973,184	21,522,328	125,435,181		146,243,092	1,176,738,604	1,302,173,785
HIGHWAYS:							
SANDPOINT - M&O	146,561,884	1,100,119	23,143,730		7,568,627	155,230,630	178,374,360
COUNTY RD. & BR. - M&O	862,411,300	20,422,209	102,291,451		138,674,465	1,021,507,974	1,123,799,425
WEST BONNER CEMETERY	247,726,770	4,887,662	21,249,997		8,842,090	261,456,522	282,706,519
EAST BONNER LIBRARY	729,309,332	16,457,922	101,169,027		129,440,644	875,207,898	976,376,925
PEND OREILLE HOSPITAL	729,309,332	16,457,922	101,169,027		129,440,644	875,207,898	976,376,925
SEWER & WATER:							
ROCKY POINT	10,230,345	130,530	2,586,953		1,006,169	11,367,044	13,953,997
COOLIN SEWER	28,673,412	198,065	875,949		146,477	29,017,954	29,893,903
MEMALOOSE SEWER	4,939,459	4,185	233,001		64,060	5,007,704	5,240,705
WEST BONNER	6,451,000	14,360	923,791		466,338	6,931,698	7,855,489
TRESTLE CREEK	3,173,605	1,250	265,216		961,374	4,136,229	4,401,445
SOUTH PEND OREILLE	15,855,720		1,776,121		305,427	16,161,147	17,937,268
PINTO POINT	1,271,661		26,314		10,556	1,282,217	1,308,531
LACLEDE WATER SWR & WTR	15,071,586	191,539	1,700,596		333,317	15,596,442	17,297,038
GARFIELD BAY SWR & WTR	6,547,187	29,626	425,737		320,699	6,897,512	7,323,249
KALISPELL BAY SWR & WATER	20,688,600	33,500	411,150		295,564	21,017,664	21,428,814
KOOTENAI-PONDERAY SWR & W	53,801,854	1,831,453	4,661,977		2,816,914	58,450,221	63,112,198
OUTLET BAY SWR & WTR	13,007,280	552,586	1,045,268		443,927	14,003,793	15,049,061
WOUTHSIDE SWR & WTR	24,796,984	113,198	3,401,735		1,242,966	26,153,148	29,554,883
GRANITE REEDER SWR & WTR	19,095,092	87,285	436,139		110,050	19,292,427	19,728,566
DIAMOND PK-PARADISE PT	6,441,771	51,271	121,117		33,585	6,526,627	6,647,744
BOTTLE BAY SEWER	15,057,953	144,991	780,444		282,545	15,485,489	16,265,933
FIRE DISTRICTS:							
WEST BONNER	2,611,103		693,662			2,611,103	3,304,765
SOUTHSIDE	17,722,295	102,464	2,138,896			17,824,759	19,963,655
WEST PEND OREILLE	30,370,022	254,131	9,143,459			30,624,153	39,767,612
WEST SIDE	29,863,630	657,280	7,750,145			30,520,910	38,271,055

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	2178960	514666	660264	66000	938030	255856578	.37
Obligations	1634459	454770	184941	0	994748	255856578	.39
County	3813419	969436	845205	66000	1932778	255856578	.76
Bonnors Ferry	na	na	na	na	223320	47570429	.47
School (101)	5977750	349113	3684069	710004	1234564	255856578	.48
Road & Bridge	1169948	0	1105216	0	64731	255856578	.03
Total	10961117	1318549	5634490	776004	3232073		1.74
Percent	100	12	51	7	30		

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 Services and Obligations in Boundary County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	1932778	938030	994748	255856578	.76	.37	.39
Bonnors Ferry	223320	195320	28000	47570429	.47	.41	.06
School (101)	1234564	906755	327809	255856578	.48	.35	.13
Road & Bridge	64731	64731	0	255856578	.03	.03	.00
Library	110100	107800	2300	255856578	.04	.04	.00
Total	3565493	2212636	1352857		1.78	1.20	.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.

A-2 CALCULATION WORKSHEET  
 BOUNDARY COUNTY

1991

09/09/91

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				
BOUNDARY COUNTY	192,575,715	3,400,000	30,474,724		59,880,863	255,856,578	286,331,302
CITIES:							
BONNERS FERRY	43,007,306		9,382,046		4,563,123	47,570,429	56,952,475
MOYIE SPRINGS	11,101,427	13,000	1,573,790		839,580	11,954,007	13,527,797
SCHOOLS:							
BOUNDARY CO. 101	192,575,715	3,400,000	30,474,724		59,880,863	255,856,578	286,331,302
HIGHWAYS:							
COUNTY RD. & BR.	192,575,715	3,400,000	30,474,724		59,880,863	255,856,578	286,331,302
COUNTY LIBRARY	192,575,715	3,400,000	30,474,724		59,880,663	255,856,378	286,331,102
THREE MILE WATER	18,655,565		4,530,111		906,396	19,561,961	24,092,072
MOSQUITO ABATEMENT	43,075,331	6,500	9,547,857		5,932,924	49,014,755	58,562,612

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	na	na	na	na	798101	250091815	.32
Obligations	na	na	na	na	182804	250091815	.07
County	na	na	na	na	980905	250091815	.39
Orofino	na	na	na	na	371007	49207914	.75
School (171)	6319238	17197	4066758	718953	1516330	219706914	.69
Road & Bridge	na	na	na	na	20167	189457197	.01
Total	na	na	na	na	2888409		1.84
Percent	na	na	na	na	na		

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 Services and Obligations in Clearwater County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	980905	798101	182804	250091815	.39	.32	.07
Elk River	23174	16674	6500	1689614	1.37	.99	.38
School (286)	172615	89738	82877	24585843	.70	.36	.34
Road & Bridge	42300	42300	0	60634618	.07	.07	.00
Ambulance	98000	98000	0	250091815	.04	.04	.00
Cemetery (Elk River)	3095	3095	0	23897569	.01	.01	.00
Library (Elk River)	13985	13985	0	24585843	.06	.06	.00
Total	1334074	1061893	272181		2.64	1.85	.79

## 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.

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.		
CLEARWATER COUNTY	220,686,200	10,567,015	29,837,436	18,838,600	250,091,815	279,929,251
CITIES:						
OROFINO	45,343,449	132,757	11,875,923	3,730,848	49,207,054	61,082,977
PIERCE	6,005,607	69,321	1,441,126	677,011	6,751,939	8,193,065
ELK RIVER	1,598,026		306,851	91,588	1,689,614	1,996,465
WEIPPE	7,779,238	76,500	1,231,408	204,572	8,060,310	9,291,718
SCHOOLS:						
OROFINO 171 JT	193,552,252	8,390,603	29,160,698	17,764,059	219,706,914	248,867,612
KENDRICK 283 JT	1,906,501	9,188	156,261	79,372	1,995,061	2,151,322
ELK RIVER 172	21,650,326	2,167,224	346,242	768,293	24,585,843	24,932,085
NEZ PERCE 302 JT	3,577,121		174,235	226,876	3,803,997	3,978,232
HIGHWAYS:						
CLEARWATER HWY.	52,236,802	3,591,776	3,770,848	4,806,040	60,634,618	64,405,466
COUNTY RD. & BR. - MISC	168,449,398	6,975,239	26,066,588	14,032,560	189,457,197	215,523,785
CEMETERIES:						
GILBERT	4,205,991		405,395	228,735	4,434,726	4,840,121
WESEMAN	12,830,185	706,070	2,628,354	787,486	14,323,741	16,952,095
NORTH CLEARWATER	12,017,897	322,331	2,171,310	1,041,306	13,381,534	15,552,844
SOUTHWICK	6,013,605	90,155	267,374	503,575	6,607,335	6,874,709
ELK RIVER	20,972,369	2,156,907	346,242	768,293	23,897,569	24,243,811
SANDERS	11,060,977	124,528	1,459,590	590,775	11,776,280	13,235,870
FRASER	7,971,871	653,597	833,377	707,154	9,332,622	10,165,999
WEIPPE	19,665,623	514,006	3,017,198	4,050,104	24,229,733	27,246,931
PIERCE	27,294,482	2,764,396	1,847,929	2,610,402	32,669,280	34,517,209
RIVERSIDE	68,713,895	2,033,630	16,799,127	6,760,094	77,507,619	94,306,746
LIBRARIES:						
CLEARWATER	149,040,938	4,691,320	27,676,666	15,197,560	168,929,818	196,606,484
PIERCE	49,994,936	3,708,471	1,814,528	2,872,747	56,576,154	58,390,682
ELK RIVER FREE	21,650,326	2,167,224	346,242	768,293	24,585,843	24,932,085
SEWER & WATER						
AHSAKA	815,728	36,000	142,251	91,164	942,892	1,085,143
OROFINO/WHISKEY CREEK	5,640,699	9,000	1,367,660	200,649	5,850,348	7,218,008
PLEASANT ACRES	741,942	52,694	338,327	14,355	808,991	1,147,318
JUDGETOWN WATER & SEWER	269,549		72,489	4,104	273,653	346,142
RIVERSIDE INDEPENDENT WATER						
FIRE DISTRICTS:						
OROFINO	15,855,509	454,000	3,971,978		16,309,509	20,281,487
EVERGREEN	3,227,005	56,509	690,536		3,283,514	3,974,050
GRANGEMONT VOLUNTEER	1,325,202		583,446		1,325,202	1,908,648
CLEARWATER AMBULANCE	220,686,200	10,567,015	29,837,436	18,838,600	250,091,815	279,929,251
RECREATION DISTRICTS:						
PIERCE	59,324,922	2,858,762	2,210,896	4,980,031	67,163,715	69,374,611
DWORSHAK	90,659,565	2,456,128	20,762,129	6,806,489	99,922,182	120,684,311
CLEARWATER WEST	19,801,742	804,669	2,893,632	2,189,155	22,795,566	25,689,198
WEIPPE-FRASER	26,360,204	1,368,057	3,613,816	4,094,632	31,822,893	35,436,709
ELK RIVER	21,650,326	2,167,224	346,242	768,293	24,585,843	24,932,085

SYRINGA HOSPITAL DIST.	287,152,359	1,250,000	39,359,226	17,757,103	306,159,462	345,518,688
PINERIDGE SWR & WTR	3,286,144		1,660,036	52,150	3,338,294	4,998,330
FIRE DISTRICTS:						
COTTONWOOD	30,195,626		3,059,381		30,195,626	33,255,007
GRANGEVILLE	39,565,741		5,181,504		39,565,741	44,747,245
KAMIAH	21,524,714		4,962,354		21,524,714	26,487,068
FLOOD CTL. #6	2,222,580		487,401		2,222,580	2,709,981.



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

	Total	Unencumb	State	Federal	County	Tax Base <sup>a</sup>	Taxes Percent
	-----Dollars-----						
Services <sup>b</sup>	4604013	692253	3200465	0	711295	413384205	.17
Obligations	646641	91055	49336	0	506250	413384205	.12
County	5250654	783308	3249801	0	1217545	413384205	.29
Grangeville	na	na	na	na	376955	52026402	.72
School (241)	7952876	856974	4733706	1126529	1235667	305877796	.40
Road & Bridge	na	na	na	na	149212	161389955	.09
Total	13203530	1640282	7983507	1126529	2453212		1.50
Percent	100	12	60	9	19		

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 Services and Obligations in Idaho County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	1217545	711295	506250	413384205	.29	.17	.12
Grangeville	376955	333955	43000	52026402	.72	.64	.08
School (241)	1235667	1189731	45936	305877796	.40	.39	.02
Road & Bridge	149212	119212	30000	161389955			
Cemetery (G.ville)	49219	49219	0	123046445	.04	.04	.00
Hospital (Syringa)	142648	63200	79448	306159462	.05	.02	.02
Total	3171246	2466612	704634		1.50	1.26	.24

## 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.

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.		
IDAHO COUNTY	388,666,543	1,500,000	54,214,727	23,217,662	413,384,205	467,598,932
CITIES:						
GRANGEVILLE	50,670,522		14,084,806	1,355,880	52,026,402	66,111,208
COTTONWOOD	13,747,023		3,976,945	643,931	14,390,954	18,367,899
KOOSKIA	7,679,195		1,862,035	483,215	8,162,410	10,024,445
FERDINAND	1,663,258		445,066	166,553	1,829,811	2,274,877
RIGGINS	8,547,591		1,463,376	380,528	8,928,119	10,391,495
WHITEBIRD	1,257,408		275,831	79,988	1,337,396	1,613,227
STITES	1,948,685		508,383	103,905	2,052,590	2,560,973
KAMIAH	4,754		0	7,294	12,048	12,048
SCHOOLS:						
GRANGEVILLE 241 JT	287,034,492	1,150,000	39,312,671	17,693,304	305,877,796	345,190,467
COTTONWOOD 242 JT	60,468,782	250,000	8,768,148	3,685,116	64,403,898	73,172,046
NEZ PERCE 302 JT	7,303,033		413,891	53,829	7,356,862	7,770,753
KAMIAH 304 JT	33,223,220	100,000	5,697,464	1,785,229	35,108,449	40,805,913
CRAIGMONT 305 JT	637,016		22,553	184	637,200	659,753
HIGHWAYS:						
COTTONWOOD HWY.	26,814,775	250,000	5,290,647	1,805,816	28,870,591	34,161,238
GRANGEVILLE	101,576,880		19,341,657	4,023,970	105,600,850	124,942,507
DEER CREEK HWY.	1,884,541		139,633	42,252	1,926,793	2,066,426
FERDINAND HWY.	13,523,256		1,219,181	919,507	14,442,763	15,661,944
KIDDER-HARRIS	34,739,788		5,031,842	1,969,773	36,709,561	41,741,403
WHITEBIRD	5,165,135		719,795	191,330	5,356,465	6,076,260
HIGHWAY DIST #2	3,779,318		189,294	27,765	3,807,083	3,996,377
FENN	13,037,246		713,634	1,251,207	14,288,453	15,002,087
GREENCREEK HWY.	13,239,967		1,235,538	466,172	13,706,139	14,941,677
DOUMECO HWY.	1,898,947		165,288	7,477	1,906,424	2,071,712
KEUTERVILLE HWY.	7,753,537		953,772	224,722	7,978,259	8,932,031
WINONA	6,882,316		453,914	85,100	6,967,416	7,421,330
UNION INDEPENDENT	10,093,417		489,146	340,036	10,433,453	10,922,599
COUNTY RD. & BR. - M&O	148,277,420	1,250,000	18,271,386	11,862,535	161,389,955	179,661,341
CEMETERIES:						
COTTONWOOD	33,241,568		5,953,124	2,412,542	35,654,110	41,607,234
FERDINAND	11,572,566		984,608	830,275	12,402,841	13,387,449
KAMIAH	28,683,370		5,114,395	1,107,887	29,791,257	34,905,652
PINE GROVE	28,005,585		3,253,699	2,119,871	30,125,456	33,379,155
WINONA	10,003,848		582,552	98,424	10,102,272	10,684,824
DENVER	13,552,272		591,201	1,371,962	14,924,234	15,515,435
GRANGEVILLE	118,671,930		21,741,255	4,374,515	123,046,445	144,787,700
KEUTERVILLE	5,880,192		648,769	113,476	5,993,668	6,642,437
RIGGINS	24,235,202		4,294,750	3,224,238	27,459,440	31,754,190
WOODLAND	4,697,936		596,818	594,005	5,291,941	5,888,759
CLEARWATER	4,908,790		1,085,782	81,319	4,990,109	6,075,891
WHITEBIRD	11,465,919		1,625,280	269,657	11,735,576	13,360,856
TAHOE						

PINEVIEW ESTATES WTR	6,657,736	77,186	3,615,388	63,415	6,798,337	
ALPINE MEADOWS SWR & WTR	2,852,647		1,084,235	54,544	2,907,191	
HAYDEN LAKE REC SWR & WTR	176,960,939	49,638	32,342,444	4,187,797	181,198,374	213,540,818
GREEN FERRY SEWER & WATER	23,130,611		5,675,560	89,022	23,219,633	
ROCKY BEACH SWR & WTR	3,887,516		212,520	38,545	3,926,061	
WINDY BAY-SUNUP BAY SWR &	9,268,780	805	281,646	286,905	9,556,490	
DRY ACRES SWR & WTR	868,685		272,942	212,285	1,080,970	
BAYVIEW SWR & WTR	15,734,736	31,538	2,095,286	208,487	15,974,761	
HACKNEY SWR & WTR	1,481,413	1,210	303,959	19,234	1,501,857	
FIRE DISTRICTS:						
ATHOL	58,157,679	167,341	5,022,007		58,325,020	63,347,027
KOOTENAI #1	219,862,132	3,333,627	47,751,744		223,195,759	270,947,503
SPIRIT LAKE	38,970,158	242,730	4,624,934		39,212,888	43,837,822
POST FALLS	345,460,619	1,133,658	86,543,435		346,594,277	433,137,712
HAYDEN LAKE	298,862,963	1,959,075	77,176,630		300,822,038	377,998,668
WORLEY	128,730,903	168,957	5,433,825		128,899,860	134,333,685
RATHDRUM	99,640,868	687,073	23,854,842		100,327,941	124,182,783
HAUSER LAKE	17,867,643	4,811	5,765,813		17,872,454	23,638,267
BAYVIEW	25,540,199	66,233	3,680,079		25,606,432	29,286,511
FIRE DIST. #2	524,027	17,621	121,371		541,648	663,019
N. ID. COLLEGE	2,161,467,142	14,148,922	412,492,031	162,220,581	2,337,836,645	2,750,328,676
KOOTENAI AMBULANCE	2,161,467,142	14,148,922	412,492,031	162,220,581	2,337,836,645	2,750,328,676

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	13113157	520000	4888275	1172137	6532745	2337836645	.28
Obligations	5074682	683000	665629	52500	3673553	2337836645	.16
County	18187839	1203000	5553904	1224637	10206298	2337636645	.44
Coeur d'Alene	na	na	na	na	5229973	710695925	.74
School (271)	24426229	173270	12244679	1459303	10548977	1436150638	.73
Road & Bridge(2)	na	na	na	na	1040308	940216856	.11
Total	42614068	1376270	17798583	2683940	20755275		2.02
Percent	100	3	42	6	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 12. Public Services and Obligations in Kootenai County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	10206298	6532745	3673553	2337836645	.44	.28	.16
Athol	42000	36700	5300	6096606	.69	.60	.09
School (272)	2544172	1317953	1226219	357181041	.71	.37	.34
Road & Bridge	1040308	990308	50000	940216856	.11	.11	.01
Ambulance	562172	562172		2337836645	.02	.02	.00
Fire (Athol)	70946	70946		58325020	.12	.12	.00
Hospital	453871	193871	260000	2337836645	.02	.01	.01
Library	620166	368217	251949	1438011871	.05	.03	.02
Total	14919767	9704695	5215072		2.16	1.54	.65

## 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.

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			
KOOTENAI COUNTY	2,161,467,142	14,148,922	412,492,031	162,220,581	2,337,836,645	2,750,328,676	
CITIES:							
COEUR d'ALENE	665,802,597	3,130,043	125,274,286	41,763,285	710,695,925	835,970,211	
DALTON GARDENS	48,025,365	228,094	14,429,182	2,434,907	50,688,366	65,117,548	
FERNAN	4,570,922		2,294,797	192,172	4,763,094	7,057,891	
HAYDEN	85,109,152	445,099	21,111,480	4,553,105	90,107,356	111,218,836	
HAYDEN LAKE	38,708,012	744	3,755,808	1,579,965	40,288,721	44,044,529	
HUETTER	835,167		103,727	33,654	868,821	972,548	
ATHOL	5,401,198	25,018	745,879	670,390	6,096,606	6,842,485	
RATHDRUM	20,783,015	10,327	7,781,775	2,106,775	22,900,117	30,681,892	
SPIRIT LAKE	10,571,696	48,492	2,759,511	754,084	11,374,272	14,133,783	
HAUSER LAKE	5,347,989		1,351,833	94,630	5,442,619	6,794,452	
POST FALLS	175,998,379	608,360	40,865,203	7,489,105	184,095,844	224,961,047	
STATE LINE	1,195,453	1,250	24,738	40,710	1,237,413	1,262,151	
HARRISON	4,271,018	2,250	987,630	759,737	5,033,005	6,020,635	
WORLEY	1,676,448	8,208	411,942	182,251	1,866,907	2,278,849	
SCHOOLS:							
ST. MARIES 41 JT	551,771		221,082	66,182	617,953	839,035	
PLUMMER/WORLEY JT #44	79,334,457	165,617	3,567,959	4,639,813	84,139,887	87,707,846	
COEUR D'ALENE #271	1,348,545,703	9,503,696	257,745,609	78,101,239	1,436,150,638	1,693,896,247	
LAKELAND #272	318,364,541	2,540,384	55,201,737	36,276,116	357,181,041	412,382,778	
POST FALLS #273	322,222,255	1,517,856	84,561,572	22,756,407	346,496,518	431,058,090	
KOOTENAI #274	74,944,124	200,331	7,424,320	13,022,415	88,166,870	95,591,190	
KELLOGG #391	17,504,291	221,038	3,769,752	7,358,409	25,083,738	28,853,490	
HIGHWAYS:							
HWY. 1: M&O	577,417,770	2,444,689	133,174,497	44,199,691	624,062,150	757,236,647	
HWY. 2: M&O	879,671,449	6,250,558	179,589,140	54,294,849	940,216,856	1,119,805,996	
EASTSIDE HWY. 3: M&O	316,316,984	2,862,279	67,993,629	35,475,851	354,655,114	422,648,743	
WORLEY HWY. 4: M&O	388,060,939	2,591,396	31,734,765	28,250,190	418,902,525	450,637,290	
HWY. 1: BOND	508,669,807	2,348,078	113,560,203	30,910,213	541,928,098	655,488,301	
KOOTENAI LIBRARY	1,315,395,148	10,408,269	245,289,722	112,208,454	1,438,011,871	1,683,301,593	
KOOTENAI HOSPITAL	2,161,467,142	14,148,922	412,492,031	162,220,581	2,337,836,645	2,750,328,676	
WATER & SEWER:							
KINGSTON-CATALDO SWR	554,078	17,621	128,933	446,072	1,017,771	1,146,704	
NORTH ROCKFORD BAY SWR	18,931,816	2,535	804,330		18,934,351		
CARLIN BAYSWR	4,793,330	16,774	131,486	105,761	4,915,865		
KIDD ISLAND SWR	7,049,795	0	523,444	23,885	7,073,680	7,597,124	
CLELAND BAY SWR	2,535,426	0	108,415	6,267	2,541,693	2,650,108	
CATALDO WATER	552,458	17,621	128,933	221,091	791,170	920,103	
KOOTENAI CNTY WTR #1	8,728,342	0	2,815,953	519,801	9,248,143	12,064,096	
ROSS POINT WATER	37,762,196	235,920	12,395,395	4,558,971	42,557,087		
OHIO MATCH RD WATER	3,487,688	24,992	659,090	29,944	3,542,624		
ROYAL HIGHLANDS WTR	2,170,967	0	1,286,434	93,229	2,264,196		

FIRE DISTRICTS:

MOSCOW	71,888,097	35,000	18,878,325		71,923,097	90,801,422	
TROY	24,378,975	265,935	4,383,812		24,644,910	29,028,722	
GENESEE	38,100,462		2,725,046		38,100,462	40,825,508	
DEARY	26,991,465	15,000	4,598,058		27,006,465	31,604,523	
PALOUSE	68,643,445	794,718	10,808,954		69,438,163	80,247,117	
NORTH LATAH	6,293,693	4,000	250,206		6,297,693	6,547,899	
RECREATION DISTRICTS							
J - K RECREATION DIST.	33,746,645	12,000	4,981,012	2,529,062	36,287,707	41,268,719	



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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	4345652	672946	1903835	0	1768871	647345486	.27
Obligations	1431745	31796	104170	0	1295779	647345486	.20
County	5777397	704742	2008005	0	3064650	647345486	.47
Moscow	na	na	na	na	1835160	314583167	.58
School (281)	12421767	665230	5313123	576852	5866562	393730821	1.49
Road & Bridge(N)	na	na	na	na	996071	556173734	.18
Total	18199164	1369972	7321128	576852	8931212		2.72
Percent	100	8	40	3	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 14. Public Services and Obligations in Latah County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	3064650	1768871	1295779	647345486	.47	.27	.20
Potlatch	65397	65397	0	8126454	.80	.80	.00
School (285)	706255	339255	367000	87243840	.81	.39	.42
Road & Bridge	996071	996071	0	556173734	.18	.18	.00
Fire (P.Valley)	17099	17099	0	69438163	.02	.02	.00
Library	206855	179855	27000	332762319	.06	.05	.01
Total	5056327	3366548	1689779		2.33	1.71	.63

## 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.

Taxing District	A-2 value Col. 2		Homeowners		Operating Prop. Val.	Net taxable Value	Full Value Inc. HE
	Real & Pers. Roll	Est. Sub Roll	Real & Pers. roll	Exemption Value			
LATAH COUNTY	601,966,194	1,872,367	133,322,402		43,506,925	647,345,486	780,667,888
CITIES:							
MOSCOW	298,942,711	300,000	79,061,146		15,340,456	314,583,167	393,644,313
POTLATCH	7,188,822	77,878	2,853,605		859,754	8,126,454	10,980,059
ONAWAY	1475627		686029		114644	1,590,271	2,276,300
GENESEE	12,345,917		3,840,265		682,015	13,027,932	16,868,197
TROY	9,743,634	25,000	3,220,765		462,742	10,231,376	13,452,141
BOVILL	1,559,547		655,088		131,127	1,690,674	2,345,762
JULIAETTA	6,992,176		1,838,659		381,600	7,373,776	9,212,435
DEARY	5,085,979		1,873,585		560,240	5,646,219	7,519,804
KENDRICK	6,614,627		1,307,602		340,614	6,955,241	8,262,843
SCHOOLS							
MOSCOW 281	369,334,300	532,000	98,014,920		23,864,521	393,730,821	491,745,741
GENESEE 282 JT	51,832,516	12,000	6,474,245		3,179,794	55,024,310	61,498,555
KENDRICK 283 JT	33,201,157	12,000	4,976,748		2,522,242	35,735,399	40,712,147
WHITEPINE JT 286	67,111,910	328,935	12,777,912		8,170,271	75,611,116	88,389,028
POTLATCH 285	80,486,311	987,432	11,078,577		5,770,097	87,243,840	98,322,417
HIGHWAYS:							
NORTH LATAH HWY. - M&O	516,523,365	1,848,367	121,867,145		37,802,002	556,173,734	678,040,879
SOUTH LATAH HWY. - M&O	85,442,829	24,000	11,455,257		5,704,923	91,171,752	102,627,009
CEMETERIES:							
MOSCOW	364,352,417	475,000	94,542,953		23,181,480	388,008,897	482,551,850
GENESEE	41,849,531	12,000	5,876,125		2,759,890	44,621,421	50,497,546
FREEZE	24,963,877	367,558	2,852,641		1,561,161	26,892,596	29,745,237
VIOLA ROCK CREEK	22,116,445	15,000	5,626,868		2,455,476	24,586,921	30,213,789
TROY	36,756,253	278,935	7,532,085		2,829,131	39,864,319	47,396,404
DEARY-BOVILL	38,110,546	30,000	5,217,205		4,947,402	43,087,948	48,305,153
WOODFELL-MENDENHALL	30,254,329	436,282	3,863,363		1,719,011	32,409,622	36,272,985
NEZ-TAH	24,882,013	12,000	4,317,285		2,348,150	27,242,163	31,559,448
MOUNTAIN VIEW	6,838,810		274,899		286,475	7,125,285	7,400,184
POTLATCH	7,836,904	77,878	2,920,980		1,111,206	9,025,988	11,946,968
LIBRARY DISTRICTS							
LATAH CO. LIBRARY DIST.	303,023,483	1,572,367	54,261,256		28,166,469	332,762,319	387,023,575
SEWER & WATER							
SOUTHEAST MOSCOW	5176678		1712136		138451	5,315,129	7,027,265
N POLK EXTENSION	1023057		328570		120740	1,143,797	1,472,367
HOODOO	415369		202532		36302	451,671	654,203
VIOLA	660652		347258		60312	720,964	1,068,222
N TOMER BUTTE	2800301		1512457		140924	2,941,225	4,453,682
HAMPTON-PTINCETON					48882		

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

	Total	Unencumb	State	Federal	County	Tax Base <sup>a</sup>	Taxes Percent
	-----Dollars-----						
Services <sup>b</sup>	1038415	152264	370027	0	516124	138152517	.37
Obligations	125962	8000	500	0	117462	138152517	.09
County	1164377	160264	370527	0	633586	138152517	.46
Nezperce	na	na	na	na	55476	7393445	.75
School (302)	1001138	13263	507908	48040	431927	54445192	.79
Road & Bridge(P)	na	na	na	na	140892	41159387	.34
Total	2165515	173527	878435	48040	1065513		2.34
Percent	100	8	41	2	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 16. Public Services and Obligations in Lewis County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	633586	516124	117462	138152517	.46	.37	.09
Winchester	42587	37387	5200	3511884	1.21	1.06	.15
School (305)	325921	240647	85274	61021184	.53	.39	.14
Road & Bridge	58256	51256	7000	18047962	.32	.28	.04
Library	27789	27789		138152517	.02	.02	.00
Total	1088139	873203	214936		2.54	2.12	.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.

A-2 CALCULATION WORKSHEET  
LEWIS COUNTY

1991

09/05/91

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			
LEWIS COUNTY	131,533,312		11,478,618	6,619,205	138,152,517	149,631,135
CITIES:						
NEZPERCE	7,165,570		1,640,080	227,875	7,393,445	9,033,525
KAMIAH	15,605,415		3,444,344	785,456	16,390,871	19,835,215
CRAIGMONT	7,019,500		2,063,703	439,060	7,458,560	9,522,263
WINCHESTER	3,383,763		842,004	128,121	3,511,884	4,353,888
REUBENS	992,322		149,916	83,503	1,075,825	1,225,741
SCHOOLS:						
OROFINO 171 JT	412,452		31,979	106,214	518,666	550,645
COTTONWD 242 JT	96,434			103	96,537	96,537
NEZ PERCE 302 JT	52,308,847		2,736,905	2,136,345	54,445,192	57,182,097
KAMIAH 304 JT	20,065,188		4,287,205	1,213,700	21,278,888	25,566,093
CRAIGMONT 305 JT	58,076,410		4,287,054	2,944,774	61,021,184	65,308,238
CULDESAC 342 JT	573,981		135,475	218,069	792,050	927,525
HIGHWAYS:						
KAMIAH HWY.	23,783,909		4,499,110	1,494,488	25,278,397	29,777,507
PRAIRIE HWY. - M&O	39,213,905		2,269,573	1,945,482	41,159,387	43,428,960
CENTRAL HWY. - M&O	35,371,347		2,818,304	2,290,571	37,661,918	40,480,222
NORTH HWY.	15,957,037		420,651	47,816	16,004,853	16,425,504
EVERGREEN HWY. - M&O	17,207,114		1,470,980	840,848	18,047,962	19,518,942
CEMETERIES:						
NEZPERCE - RUSSELL	45,587,136		2,396,641	2,024,624	47,611,760	50,008,401
KAMIAH	20,629,036		4,407,072	1,318,630	21,947,666	26,354,738
REUBENS	3,075,495		154,008	488,889	3,564,384	3,718,392
LEWIS CO. LIBRARY DIST.	131,533,312		11,478,618	6,619,205	138,152,517	149,631,135
FIRE DISTRICTS:						
NEZPERCE	33,299,606		839,723		33,299,606	34,139,329
KAMIAH	3,889,951		831,996		3,889,951	4,721,947
COUNTY RURAL SOLID WASTE	97,366,742		3,338,571	4,955,190	102,321,932	105,660,503
RURAL WEED CONTROL	97,366,742		3,338,571	4,955,190	102,321,932	105,660,503

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	7690386	1544839	2022200	907000	3216347	1296364959	.24
Obligations	1526289	103800	183210	0	1239279	1296364959	.10
County	9216675	1648639	2205410	907000	4455626	1296364959	.34
Lewiston	na	na	na	na	6934457	623245428	1.11
School (340)	17000443	36018	7551120	788821	8624484	1101798957	.78
Road & Bridge	2777048	327454	1225560	0	1224034	1288093736	.10
Total	28994166	2012111	10982090	1695821	14304144		2.33
Percent	100	7	38	6	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 18. Public Services and Obligations in Nez Perce County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	4455626	3216347	1239279	1296364959	.34	.25	.10
Lewiston	6934457	5828863	1105594	623245428	1.11	.94	.18
School (340)	8624484	3932827	4691657	1101798957	.78	.36	.43
Road & Bridge	1228034	1161034	67000	1288093736	.10	.09	.01
Port of Lewis.	494100	494100	0	1296364959	.04	.04	.00
Sewer (C. Orc.)	376329	108353	267976	79160404	.48	.14	.34
Total	22113030	14741524	7371506		2.85	1.82	.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.



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			
NEZ PERCE COUNTY	1,238,405,450		177,703,480	57,959,509	1,296,364,959	1,474,068,439
CITIES:						
LEWISTON	591,232,584		158,910,382	32,012,844	623,245,428	782,155,810
CULDESAC	2,549,182		772,147	212,834	2,762,016	3,534,163
LAPWAI	3,180,003		744,906	363,448	3,543,451	4,288,357
PECK	1,720,899		664,124	107,370	1,828,269	2,492,393
SCHOOLS:						
OROFINO 171 JT	6,852,002		1,566,983	299,041	7,151,043	8,718,026
GENESEE 282 JT	19,815,487		702,703	1,704,668	21,520,155	22,222,858
KENDRICK 283 JT	14,909,336		1,538,656	414,277	15,323,613	16,862,269
CRAIGMONT 305 JT	12,564,355		414,527	410,539	12,974,894	13,389,421
LEWISTON 1 IND	1,064,090,289		150,165,744	37,708,668	1,101,798,957	1,251,964,701
LAPWAI 341	47,584,359		5,729,026	10,522,984	58,107,343	63,836,369
CULDESAC 342 JT	26,530,812		3,090,799	1,858,021	28,388,833	31,479,632
TAMMANY 343	46,058,810		14,495,042	5,041,311	51,100,121	65,595,163
HIGHWAYS:						
SOUTH LATAH HWY.	7,470,607		340,254	800,616	8,271,223	8,611,477
COUNTY RD. & BR. - M&O	1,230,934,843		177,363,226	57,158,893	1,288,093,736	1,465,456,962
CEMETERIES:						
GENESEE	20,698,206		924,784	2,194,286	22,892,492	23,817,276
POTLATCH	10,455,547		944,030	232,984	10,688,531	11,632,561
SOUTHWICK	3,342,367		232,999	55,469	3,397,836	3,630,835
NORTH CLEARWATER	4,214,386		645,496	1,175,791	5,390,177	6,035,673
NEZ-TAH	3,164,724		486,556	373,725	3,538,449	4,025,005
MELROSE	6,213,933		102,878	23,834	6,237,767	6,340,645
REUBENS	4,230,496		283,612	442,474	4,672,970	4,956,582
GIFFORD	17,723,405		1,726,901	670,717	18,394,122	20,121,023
LIBRARY DISTRICTS						
NEZ PERCE LIBRARY DIST.	647,172,866		18,793,098	25,946,665	673,119,531	691,912,629
SEWER & WATER						
LEWISTON ORCHARDS S&W				5512469		
CENTRAL ORCHARDS S&W	76919202		37591313	2241202	79,160,404	116,751,717
WAH GLEN WATER DIST.	1,644,807		705,282	12,588	1,657,395	2,362,677
FIRE DISTRICTS						
GENESEE FIRE DISTRICT	18,984,392		691,600		18,984,392	19,675,992
BIG CANYON FIRE DISTRICT	2,697,151		993,679		2,697,151	3,690,830
LEWISTON PORT DISTRICT	1,238,405,450		177,703,480	57,959,509	1,296,364,959	1,474,068,439
J - K RECREATION DISTRICT	14,909,336		1,538,656	414,277	15,323,613	16,862,269

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

	Total	Unencumb	State	Federal	County	Tax	Taxes
	-----Dollars-----					Base <sup>a</sup>	Percent
Services <sup>b</sup>	4102616	40321	1427715	1151558	1483022	377412770	.39
Obligations	1149917	-32740	127245	0	1055412	377412770	.28
County	5252533	7581	1554960	1151558	2538434	377412770	.67
Wallace	na	na	na	na	241928	16212932X	1.49
School (391)	6842269	356459	4107090	1000918	1377802	178195131	.77
Road & Bridge	3672545	1196045	2476500	0	0	361237695	.00
Total	15767347	1560085	8138550	2152476	3916236		3.60
Percent	100	10	51	14	25		

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 Services and Obligations in Shoshone County, Idaho: 1991.

	Total Service Obligat.			Tax	Total Service Oblig.		
	-----Dollars-----			Base <sup>a</sup>	-----Percent-----		
County	2538434	1483022	1055412	377412770	.67	.39	.28
Mullan	62243	48766	13477	3814446	1.63	1.28	.35
School (392)	379680	116680	263000	36641268	1.04	.32	.72
Road & Bridge	0	0	0	361237695	.00	.00	.00
Hospital (E. S.)	182126	83006	99120	156856926	.11	.05	.06
Water (E. Sho.)	23030	23030		48611283	.05	.05	.00
Total	3185513	1754504	1431009		3.50	2.09	1.41

## 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.

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				
SHOSHONE COUNTY	321,658,331	9,157,000	45,322,760		46,597,439	377,412,770	422,735,530
CITIES:							
WALLACE	13,476,975	390,000	2,611,560		2,345,957	16,212,932	18,824,492
MULLAN	3,113,122		1,243,190		701,324	3,814,446	5,057,636
WARDNER	1,718,733	12,000	474,180		432,250	2,162,983	2,637,163
KELLOGG	45,531,036	250,000	8,391,190		3,555,154	49,336,190	57,727,380
OSBURN	17,240,267	240,000	7,282,950		2,049,170	19,529,437	26,812,387
SMELTERVILLE	4,233,158	25,000	795,740		740,501	4,998,659	5,794,399
PINEHURST	16,284,500	240,000	6,254,870		1,492,570	18,017,070	24,271,940
SCHOOLS:							
ST. MARIES 41 JT	190,212	35,000	28,670		23,361	248,573	277,243
KELLOGG 391 JT	156,109,720	2,252,000	25,524,100		19,833,411	178,195,131	203,719,231
MULLAN 392	34,444,877	167,000	1,816,020		2,029,391	36,641,268	38,457,288
WALLACE 393	89,630,944	1,787,000	17,250,800		21,081,276	112,499,220	129,750,020
AVERY 394	41,282,578	4,916,000	703,170		3,630,000	49,828,578	50,531,748
HIGHWAY DISTRICTS							
CLARKIA	12,735,896	2,634,000	121,090		805,179	16,175,075	16,296,165
COUNTY ROAD & BRIDGE	308,922,435	6,523,000	45,201,670		45,792,260	361,237,695	406,439,365
LIBRARY DISTRICTS:							
CLARKIA	12,735,896	2,634,000	121,090		805,179	16,175,075	16,296,165
PINEHURST-KINGSTON	41,129,553	300,000	13,534,730		10,785,829	52,215,382	65,750,112
HOSPITAL DISTRICTS:							
EAST SHOSHONE	131,864,440	1,954,000	19,327,800		23,038,486	156,856,926	176,184,726
WEST SHOSHONE	148,321,101	2,252,000	25,263,120		19,905,592	170,478,693	195,741,813
WATER & SEWER:							
S FORK-CDA RIVER SWR	106,407,062	1,857,000	32,254,990		9,314,993	117,579,055	149,834,045
CALDER SWR	820,694		150,140		67,641	888,335	1,038,475
KINGSTON-CATALDO SWR	8,012,550		3,756,190		2,452,835	10,465,385	14,221,575
PAGE SEWER	713,440		268,030		94,880	808,320	1,076,350
CATALDO WATER	4,300,340		2,143,330		971,582	5,271,922	7,415,252
KINGSTON WATER	4,333,880	50,000	2,222,050		1,233,566	5,617,446	7,839,496
PINEHURST WATER	17,754,690	80,000	6,882,950		1,373,931	19,208,621	26,091,571
WOODLAND PARK WATER	640,230		351,860		31,053	671,283	1,023,143
CENTRAL SHOSHONE WATER	100,152,414	1,167,000	18,199,310		7,140,068	108,459,482	126,658,792
EAST SHOSHONE CNTY WATER	42,194,078	190,000	7,946,080		6,227,205	48,611,283	56,557,363
AVERY SEWER & WATER	665,960		87,590		112,015	777,975	865,565
CLARKIA SEWER & WATER	359,490		72,420		23,459	382,949	455,369
FIRE DISTRICTS:							
FD #1	57,353,748	360,000	13,590,710			57,713,748	71,304,458
FD #2	74,547,087	327,000	16,006,770			74,874,087	90,880,857
FD #3	17,148,613		572,830			17,148,613	17,721,443
ST. JOE VALLEY FD	5,524,564	100,000	506,810			5,624,564	6,131,374

Table 21. Summary of Idaho's Extension District I County Tax Rates For Public Services : 1991.

Jurisdiction	Benewah	Bonner	Boundary	Clear.	Idaho	Kootenai	Latah	Lewis	Nez P.	Shoshone
	Percent									
Services	.38	.25	.37	.32	.17	.28	.27	.37	.24	.39
Obligations	.08	.16	.39	.07	.12	.16	.20	.09	.10	.28
County	.47	.41	.76	.39	.29	.44	.47	.46	.34	.67
Road & Bridge	.12	.08	.03	.01	.09	.11	.18	.34	.10	.00
City <sup>a</sup>	.96	.58	.47	.75	.72	.74	.58	.75	1.11	1.49
School <sup>b</sup>	.78	.69	.48	.69	.40	.73	1.49	.79	.78	.77
Total	2.33	1.76	1.74	1.84	1.50	2.02	2.72	2.34	2.33	3.60

a City (county seats): St. Maries, Sandpoint, Bonners Ferry, Orofino, Grangeville, Coeur d'Alene, Moscow, Nezperce, Lewiston, Wallace.

b The school district is either the county school district or that for the county seat.

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. A Summary of Public Service Millage in District I of Idaho: 1991.

Benewah Bonner Bound. Clear. Idaho Kooten. Latah Lewis N.Perce Shosh.

---

Jurisdiction -----Percent of the Tax Base-----

---

County	.38	.25	.37	.32	.17	.28	.27	.37	.25	.39
City <sup>a</sup>	.70	.68	.41	.99	.64	.60	.80	1.06	.94	1.28
School <sup>b</sup>	.34	.36	.35	.36	.39	.37	.39	.39	.36	.32
R & B	.12	.08	.03	.07	.00	.11	.18	.28	.09	.00
Other 1 <sup>c</sup>		.01	.04	.04	.04	.02	.02	.02	.04	.05
Other 2				.01	.02	.12	.05		.14	.05
Other 3				.06		.01				
Other 4						.03				
Total	1.54	1.38	1.20	1.85	1.26	1.54	1.71	2.12	1.82	2.09
1% Retaining %	65	72	83	54	79	65	58	47	55	48
1% Reducing %	35	28	17	46	21	35	42	53	45	52

1.65

a. Cities: St Maries, Priest River, Bonners Ferry, Elk River, Grangeville, Athol, Potlatch, Winchester, Lewiston, Mullan.

b. Schools: St Maries 041, Bonner Co. 082, Boundary Co. 101, White Pine 286, Grangeville 241, Lakeland 272, Potlatch 285, Highland 305, Lapwai 340, Mullan 392.

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

Table 23. Idaho Extension District 1's Dollars Lost Ratios With the 1% Initiative

County	School District #	City	-Ratio of Amount Lost-		Crimes Per Capita <sup>b</sup>	Market Value per A.D.A. <sup>c</sup>
			Cnty/City <sup>a</sup>	School/City <sup>a</sup>		
Benewah	St Maries	041 St Maries	3:1	2:1	3.5	121764
Bonner	Bonner Co.	082 Priest River	16:1	22:1	3.8	223365
Boundary	Boundary Co.	101 Bonners Ferry	5:1	5:1	2.3	134985
Clearwater	Whitepine	286 Elk River	47:1	5:1	2.8	159788
Idaho	Grangeville	241 Grangeville	2:1	4:1	1.5	154372
Kootenai	Lakeland	272 Athol	178:1	36:1	4.8	130539
Latah	Potlatch	285 Potlatch	27:1	5:1	2.5	149140
Lewis	Highland	305 Winchester	14:1	6:1	2.2	237702
Nez Perce	Lewiston	340 Lewiston	.6:1	.7:1	3.3	223712
Shoshone	Mullan	392 Mullan	30:1	2:1	4.2	138057

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. A.D.A.: Average Daily Attendance.

Source: "Financial Summaries, Idaho School Districts, July 1, 1990 - June 30, 1991." Superintendent of Public Instruction, Department of Education, 1990-91, Boise, ID.

Table 24. Ratio of County-to-City Dollars Lost With the 1% Initiative in Idaho by xtension Districts

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 25. 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 26. 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 27. Source and Use of Property Tax Burden In Idaho in 1991.**

	County	City	School	Roads	Other	Total <sup>a</sup>
Residence	X	X	X	?	?	48%
Agriculture	X	?	?	X	?	11%
Commercial	X	X	?	X	?	41%
Federal Gov't	PILTs		30%	70%		
Total <sup>b</sup>	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.

