

APPENDIX B

MAXIMUM STATUTORY LEVY RATES

This sheet is intended as an aid to help find maximum statutory limits of funds for all taxing districts. Where there is no specific decimal amount, refer to code section to insure correct application of law. (Revised: 1/3/2011).

TAXING AUTHORITY	IDAHO CODE	MAX RATE
COUNTY		
Airport For building and/or maintenance.	21-404	.0004
Ambulance Service	31-3901	.0002
Appraisal Program	63-314	.0004
Armory Construction..... May jointly levy w/city. Total levy cannot exceed max levy.	46-722	.0002
Bond Redemption.....	63-805, 31-1903	See Code
Building Construction	31-1008	.0006
Requires that a special election be held to create this fund and must pass with a 2/3 majority.		
Charities & Indigent	31-863	.001
Current Expense	63-805	.0026
Or a levy sufficient to raise \$250,000 whichever is greater. If there exists a Justice Fund, the maximum levy rate becomes .002 or a levy sufficient to raise \$250,000 whichever is greater.		
Justice	63-805	.002
Or a levy sufficient to raise \$250,000 whichever is greater.		
District Court	31-867	.0004

TAXING AUTHORITY**IDAHO CODE****MAX RATE****COUNTY**

County Fair (Maintenance of Idle Property)	22-206	.0001
Use this levy for ordinary operation of the County Fair. See code section for details. The combined total of the Maintenance of Exhibits and County Fair Operation levies cannot exceed a levy limit of .0002 (22-206).		
County Fair Maintenance of Exhibits	31-823	.0002
This levy is for collecting, preparing, and maintaining an exhibition of the products and industries of the county at any exposition to encourage immigration and increasing trade of products of the State of Idaho. The combined total of the Maintenance of Exhibits levy and County Fair Operation levy cannot exceed a levy limit of .0002 (22-206).		
County Fair Maintenance of Fair Grounds	31-822	.0001
To purchase a site, grounds or parks and to care and maintain same.		
Fair District (Two (2) or More Counties).....	22-307	.00005
Revenue for fair purposes. Must be in at least 2 counties or more.		
Fish Hatchery	36-1702	.00005
Health Preventive	31-862	.0004
Historical Societies.....	31-864	.00012
Hospital Operation	31-3613	.0006
Medical bldg & equip (assisted living, nursing home)	31-3503	.0006
Community College, Tuition	33-2110A	.0006
Museums	31-4706	.0003
Noxious Weeds	22-2406	.0006
Parks & Recreation	63-805	.0001
Pest Fund	25-2602	.0002

TAXING AUTHORITY**IDAHO CODE****MAX RATE****COUNTY**

Pests of Public Health & Welfare	39-2812(2)	.001
Levy authorized pursuant to I.C. 39-2805		
County Road and Bridge	40-801, 1,a	.002
Please list the levy rates for these funds under County Road and Bridge on the form L-1.		
Special Tax	40-801, 1,b	.00084
Joint County Bridges	40-807	.000024
Seeding Burned Areas	38-509	.0002
Solid Waste Disposal	31-4404	.0004
Cities that maintain their own system are not subject to County Tax.		
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Veteran's Memorial Maintenance.....	65-103	.0001
Veteran's Memorial Construction.	65-104	.00005
Not to exceed 1/3 of cost of construction.		
Warrant Redemption	63-806	.002
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		
Herd District Fund of the County (Levies on Real Property only)		
Maintenance & Operation	25-2401	.0002
Capital Improvements24-2402(6)	0006

TAXING AUTHORITY**IDAHO CODE****MAX RATE****CITIES**

TAXING AUTHORITY	IDAHO CODE	MAX RATE
CITIES		
Airport For building and/or maintenance.	21-404	.0004
Airport (City only).....	50-321	.0006
Armory Construction.....	46-722	.0002
Bonds (other)	50-1026	No Limit
Capital Improvement Fund..... Shall never exceed in aggregate .4% of market value for assessment purposes of the city.	50-236	.0004
Cemetery Acquisition	50-320	.0004
Firemen's Retirement	59-1385/17-1432	No Limit
Total combined levy not to exceed M&O max levy rate.		
General Fund	50-235	.009
Judgments and Casualties	50-1006	No Limit
Library	33-2603	.001
Improvement of Streets	50-312	No Limit
Local Improvement Guarantee	50-1762	.0002
Local Improvement Guarantee Warrant (See code)	50-1766	.0002
Reserve Fund	50-1771	No Limit
Police Retirement	50-1512	.0008
Levy may be increased to provide for actuarial soundness of the fund.		
Recreation	50-303	.0006
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

Warrant Redemption	50-1004	See Code
Maximum levy determined by percentage amount is of total value.		
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

TAXING AUTHORITY

IDAHO CODE

MAX RATE

SCHOOL DISTRICTS

Maintenance and Operation	33-802	N/A
Maximum property tax determined by multiplying the higher of the actual or adjusted calendar year end taxable market value by multiplier Boise #1.		
Budget Stabilization Fund	33-802	N/A
Maximum amount provided by Dept of Education.		
Emergency Fund.....	33-805/63-805	.0006
Supplemental (override)	33-802	No Limit
Transfer from existing Plant Facilities	33-804A	No Limit
Judgment Obligation	33-802	No Limit
Bond	33-1103	No Limit
(See code for specifics) (if failed must wait 2 months 63-1309)		
Tuition	33-1408	No Limit
Cooperative Service Agency (COSA)	33-317(2)	.001
(Simple majority voter approval not to exceed 10 years)		
Constructing and Maintaining Facilities of COSA	33-317(3)	.004
(2/3 voter approval not to exceed 10 years)		
Migrant Workers	33-803	.001
State Authorized Plant Facilities Levy	33-909	Set by Dept of Ed.
Not associated with other Plant Facilities levies. Plummer/Worley #41 base levy is 0.001368485		
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

TAXING AUTHORITY

IDAHO CODE

MAX RATE

SCHOOL DISTRICTS

Plant Facilities Section

Plant Facility	33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 10 years.		
Plant Facility for Safe School Facilities	33-804A	N/A
Same as plant facility in 33-804 but term is for 20 years. Certain criteria must be met for this extended term		
COSA School Plant Facilities Levy	33-317A	No Limit
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 3 years.		

TAXING AUTHORITY**IDAHO CODE****MAX RATE****OTHER TAXING DISTRICTS****AMBULANCE**

General	31-3908	.0004
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Ambulance district created as of 1/1/76, at time of creation, market value for assessment purposes less than \$300 million and service provided by district is an advanced life support paramedic unit may, if approved by a minimum of 2/3 qualified electors, increase its General Fund maximum levy.

31-3908	.0006
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Tort

Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

Court Ordered Judgment	63-1305A	.001
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Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.

AUDITORIUM

Property Taxes.....	67-4913	.0004
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Total levy authorized by I.C. §67-4913, 4914, 4915, 4916, and 4917 cannot exceed the 0.0004 maximum.

Tort

Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

Court Ordered Judgment	63-1305A	.001
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Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.

CEMETERY

Maintenance and Operation	27-121	.0004
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Acquisition of Burial Grounds	27-121	.0006
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Proceeds may be accumulated for future acquisitions or repay indebtedness approved by 2/3 voter approval.

TAXING AUTHORITY

IDAHO CODE

MAX RATE

OTHER TAXING DISTRICTS

CEMETERY (continued)

Tort

Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

COMMUNITY COLLEGE

Maintenance & Operation	33-2111	.00125
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Gym and College grounds Maintenance	33-2112	.0001
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Bond	33-2113	No Limit
Not to exceed 1% of market value for assessment purposes.		

Plant Facility	33-2113, 33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		

Supplemental	33-2111	No Limit
Election must be done as outlined in 33-401-406 as if a school district		

Tort

Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

Upper Division	33-2107A	.0002
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Tuition (out of district)	33-2110A(3)	.0006
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Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

TAXING AUTHORITY

IDAHO CODE

MAX RATE

OTHER TAXING DISTRICTS

COMMUNITY INFRASTRUCTURE DISTRICT (levy on real property only)

Cost of Administration	50-3113	.0001
Levy on real property only to be used only to reimburse or defray administrative expenses of the district.		
Bond	50-3108	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

FIRE DISTRICT (Does not levy on Operating Property unless agreement on file)

(May exempt all or a portion of unimproved real and may exempt all or a portion of taxable personal property from taxation. 31-1425(2))

Maintenance and Operation	31-1423(1)	.0024
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Bond	31-1427(2)	No Limit
Cannot exceed aggregate at any time 2% of market value for assessment purposes of the real and personal property in the district. Requires 2/3 approval.		
Firemen's Retirement	59-1385/17-1432	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

FLOOD CONTROL (Levy on Real Property only)

General	42-3115	.0006
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

TAXING AUTHORITY**IDAHO CODE****MAX RATE****OTHER TAXING DISTRICTS****HIGHWAY (total of all must cover entire county 40-602)**

Road/Bridge Maintenance & Construction 40-801 1,a .002
 50% of the money from the .002 levy is appropriated to cities.

Special Tax 40-801 1,b .00084
 None of the money from this levy is appropriated to the cities.

Tort

Insurance Premiums 6-927 No Limit
 Claims or Judgment 6-928 No Limit

Joint Local Highway Jurisdiction Bridges 40-807 .000024

Claims Against Dissolved/Consolidated Systems
 and Districts 40-825 No Limit
 Used to pay previously existing liabilities left by a dissolved
 or consolidated system or district. Only the taxpayers
 within the previous system or district pay.

Bonds..... 40-1101 See Code

Election to Increase Levy 40-819 20%
 Election 3rd Tuesday in May, Tuesday following first Monday
 in November. Simple majority to pass.

Court Ordered Judgment 63-1305A .001
 Must meet specific guidelines to qualify then hold an
 Election. This statute sunsets in 2017.

HOSPITAL

General 39-1333 .0004
 If a public hearing has been held maximum levy is .0006.

Tort

Insurance Premiums 6-927 No Limit
 Claims or Judgment 6-928 No Limit

Special Organizational 39-1333 .001
 May incur indebtedness of up to .003 of market value of real
 and personal property in district.

TAXING AUTHORITY**IDAHO CODE****MAX RATE****OTHER TAXING DISTRICTS****HOSPITAL (continued)**

Bond	39-1335	See Code
Limitation on coupon bonds is .002 of market value of the real and personal property within the district.		
Reserve Sinking fund	39-1334	.0002
General Fund Override	39-1334	See Code
Requires election and 2/3 voter approval.		
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

LEVEE (Levy only on Real Property)

Maintenance & Operation +/- Constr.	42-4416	.0008
Override of M&O Levy	42-4416	No Limit
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

LIBRARY

Maintenance and Operation	33-2724	.0006
(Carry over authority 33-2724)		
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Organizational Indebtedness	33-2724	.0002
1st year after organization, for a period not to exceed 3 years, the maximum dollar amount is determined by multiplying the net taxable market value by 0.0006.		

TAXING AUTHORITY**IDAHO CODE****MAX RATE****OTHER TAXING DISTRICTS****LIBRARY (continued)**

Bond	33-2728	No Limit
Bond not to exceed 0.01 of market value less any aggregate outstanding indebtedness.		
Plant Facility	33-2729	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year's December 31 actual market value multiplied by .004.		
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

ABATEMENT DISTRICTS (MOSQUITO)

General	39-2805	.001
Teton Abatement max levy per ballot0002
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

INTERIM ABATEMENT DISTRICTS

General	39-2812	.001
(Authority to levy pursuant to I.C. §39-2805)		
Not to exceed a 2 year period. For purposes of I.C. §63-802 treated as a new district.		
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

TAXING AUTHORITY**IDAHO CODE****MAX RATE****OTHER TAXING DISTRICTS****PEST CONTROL**

General	25-2604	.0002
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

PORT

General	70-1702	.001
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Bond	70-1716, 1721	See Code
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

RECREATION

Maintenance and Operation	31-4318	.0006
Recreation districts formed after 7/1/2001 may set a maximum levy rate that is less than the .0006, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.		
Troy Recreation District:		
Maintenance & Operation	Set by Ballot	.000498
Organizational Indebtedness	31-4314	.001
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Bond	31-4323	No Limit

TAXING AUTHORITY

IDAHO CODE

MAX RATE

OTHER TAXING DISTRICTS

RECREATION (continued)

Reserve Fund	31-4327, 31-4328	See Code
Sinking Fund	31-4326A	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

PLANNED UNIT DEVELOPMENT RECREATION

Maintenance and Operation	31-4318	.01
Recreation districts formed after 7/1/2001 may set a maximum levy rate, that is less than the .01, in the election to form the district. A new election is required, simple majority, to adjust this levy once established.		
Organizational Indebtedness	31-4314	.005
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Bond	31-4323	See Code
Reserve Fund	31-4328	.01
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

URBAN RENEWAL Title 50 Chapter 20 See Code
 No authority to levy property taxes

**WATERSHED IMPROVEMENT (Levy on Real Property Only)
(Election required for any levy)**

Maintenance and Operation	42-3708	.0006
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit

OTHER TAXING DISTRICTS

WATERSHED IMPROVEMENT (continued)

Bonds.....	42-3708(7)	See Code
Construction of Structural works of Improvements	42-3708	.002
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		

WATER AND SEWER (includes water or sewer districts)

General	42-3214	No Limit
Tort		
Insurance Premiums	6-927	No Limit
Claims or Judgment	6-928	No Limit
Defaults and Deficiencies.....	42-3215	No Limit
Sinking Fund	42-3217	No Limit
Bond	42-3221, 3222	No Limit
Court Ordered Judgment	63-1305A	.001
Must meet specific guidelines to qualify then hold an Election. This statute sunsets in 2017.		