Tax Levies for School Purposes

School Year 2015 – 2016

Sherri Ybarra
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
TAX LEVIES FOR SCHOOL PURPOSES

This publication provides a tabulation of tax levies for Idaho public schools, obtained from information supplied by the Boards of County Commissioners and the State Tax Commission. The tax levies are for the tax year 2015 (school year 2015-2016) and are expressed as a ratio (.xxxxxx) of property valuation. The approximate amount to be raised by each levy is obtained by multiplying the property valuation by the levy rate.

Column 2 - The market value of taxable property located within school district boundaries, as measured in September 2015.

Column 3 - The Urban Renewal Market Value is used for computing levies for the following funds: Judgments (Idaho Code 63-1305), Judgment Obligation (Idaho Code 33-802), Bonds, Plant Facility, or any temporary Override/Supplemental funds that were first certified after December 31, 2007. Or if an existing U/R changes its boundaries and now includes a taxing district, which currently has one of the listed funds and is new to the U/R due directly to the boundary change (Idaho Code 50-2908).

Column 4 - The certified Budget Stabilization or Charter District levy for maintenance and operation (M & O) of the public schools general fund (Idaho Code 33-802).

Column 5 - The certified supplemental levy for maintenance and operation authorized by majority vote (Idaho Code 33-802).

Column 6 - The certified emergency levy for maintenance and operation based on an increase in average daily attendance above the prior school year (Idaho Code 33-805 and 63-805(3)).

Column 7 - The certified tort levy for maintenance and operation to provide for a comprehensive liability plan (Idaho Code 6-927).

Column 8 - The certified COSSA (c) levy for cooperative services to be provided to more than one school district. This levy is not to exceed one-tenth of one percent (.001). An additional levy not to exceed one-tenth of one percent (.001) may be levied for cooperative service agency facilities (Idaho Code 33-317). This column may include a Tuition (t) levy certified for payment of tuition costs (Idaho Code 33-1408). This column may also include special levies for tax refunding and judgment (j) levies (Idaho Code 6-928).

Column 9 - The subtotal of levies in columns 4 through 8.

Column 10 - The certified bond levy for the payment of principal and interest on outstanding school bonds (Idaho Code 33-802A and 33-1103.)

Column 11 - The certified plant facilities reserve levy is not to exceed four-tenths of one percent (.004) of market value in each year for a period not to exceed ten (10) years and is to be used for specially identified expenditures (Idaho Code 33-804). The term may be extended to twenty (20) years if for safe school facilities (Idaho Code 33-804A).

Column 12 - Total school district levy is the sum of columns 9 through 11.
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<thead>
<tr>
<th>School District</th>
<th>Market Value</th>
<th>Market Value including Urban Renewal Increment Value</th>
<th>M &amp; O / Budget Stabilization</th>
<th>Supplemental M &amp; O</th>
<th>Emergency</th>
<th>Tort</th>
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## TAX LEVIES FOR SCHOOL PURPOSES
**As Certified by Boards of County Commissioners**
**for School Year 2015-2016**

### Market Value including Urban Renewal Increment Value

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## 2015
### SEPTEMBER MARKET VALUATION BY COUNTY

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**2015 SEPTEMBER MARKET VALUATION BY COUNTY**

Idaho Department of Education
## 2015

### SEPTEMBER MARKET VALUATION BY COUNTY

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## 2015
### SEPTEMBER MARKET VALUATION BY COUNTY

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Total: $121,139,086,957
2015 – 2016
GENERAL SUMMARY

Column (2)  $121,139,086,957 = Total state market value excluding the homeowner’s exemption of $27,512,008,600.

Column (5)  Ninety-four (94) districts have supplemental levies totaling $186,607,638 statewide.

Column (6)  Fourteen (14) districts have emergency school levies totaling $8,675,845 statewide.

Column (7)  Sixty-seven (67) districts have tort levies totaling $2,222,254 statewide.

Column (8)  Five (5) districts have cooperative service levies totaling $997,655. Four (4) districts have tuition levies totaling $307,964. Four (4) districts had a judgment levy totaling $21,250.

Column (10) Seventy-four (74) districts have levies for redemption of bonds and payment of interest totaling $140,340,241.

Column (11) Fifty-two (52) districts have plant facility levies totaling $53,480,073.

* The average School District Subtotal levy (column 9) is 0.002555325.

* The average School District Total levy (column 12) is 0.004090519.
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Inquiries regarding compliance with this nondiscriminatory policy may be directed to State Superintendent of Public Instruction, P.O. Box 83720, Boise, Idaho 83720-0027, (208) 332-6800, or to the Director, Office of Civil Rights, Seattle Office, U.S. Department of Education, 915 Second Avenue, Seattle WA 98174-1099, (206) 220-7880; FAX (206) 220-7887.