

Tax Levies for School Purposes

School Year 2024 – 2025

Debbie Critchfield
SUPERINTENDENT OF PUBLIC INSTRUCTION

2024 – 2025

GENERAL SUMMARY

- Column (2) \$362,554,177,110 - Total state market value excluding the homeowner's exemption of \$57,794,054,857
- Column (5) Seventy-seven (77) districts have supplemental levies totaling \$180,027,099 statewide.
- Column (6) Two (2) districts have emergency school levies totaling \$878,146 statewide.
- Column (7) Eighty-five (85) districts have tort levies totaling \$4,316,381 statewide.
- Column (8) Five (5) districts have cooperative service levies totaling \$3,000,740. Three (3) districts have tuition levies totaling \$176,544. Fifteen (15) districts had a judgment levy totaling \$98,727.
- Column (10) Thirty-Four (34) districts have levies for redemption of bonds and payment of interest totaling \$44,306,969.
- Column (11) Forty (40) districts have plant facility levies totaling \$56,158,899.
- * The average School District Subtotal levy (column 9) is 0.001041077
- * The average School District Total levy (column 12) is 0.001340727
- Column (13) Fifty-four (54) districts reduced the amount levied for Bonds due to the School District Facilities distribution for property tax relief made per Idaho Code 33-911 totaling \$70,209,469.
- Column (14) Fifty-five (55) districts reduced the amount levied for Supplementals due to the School District Facilities distribution for property tax relief made per Idaho Code 33-911 totaling \$54,241,060.
- Column (15) Twelve (12) districts reduced the amount levied for Plant Facilities due to the School District Facilities distribution for property tax relief made per Idaho Code 33-911 totaling \$3,976,197.

TAX LEVIES FOR SCHOOL PURPOSES
As Certified by Boards of County Commissioners
for School Year 2024-2025

Idaho Department of Education

This report was compiled with information received from the Idaho State Tax Commission in Fall 2024.													
School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)		School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)	
001	Boise Independent	\$ 45,051,266,679		0.002552647	0.000237685		0.000005933						
			48,966,133,528					0.000000714	j	0.002796979			0.002796979
			46,753,927,078										
002	West Ada Joint	54,387,159,324					0.000011164						
			55,926,458,395		0.000034492			0.000000086	j	0.000045742	0.000286090	0.000331832	
003	Kuna Joint	5,617,241,041					0.000023198					0.000119773	
			5,741,126,083				0.000096575					0.000119773	
011	Meadows Valley	739,563,337			0.000351196		0.000027074			0.000378270	0.000177591	0.000555861	
013	Council	478,060,242					0.000038022			0.000038022		0.000038022	
021	Marsh Valley Joint	1,412,321,335			0.000345438		0.000004383			0.000349821	0.000637249	0.000987070	
025	Pocatello	7,464,739,555											
			7,620,973,736		0.000276001					0.000276001	0.000927159	0.001203160	
033	Bear Lake County	2,221,511,117			0.000002752		0.000040913			0.000043665	0.000180058	0.000223723	
041	St. Maries Joint	1,082,124,182			0.001477101		0.000022348			0.001499449		0.001499449	
044	Plummer / Worley Jt	1,273,509,196					0.000019149			0.000019149		0.000019149	
052	Snake River	915,157,628			0.000169946					0.000169946	0.000819531	0.000989477	
055	Blackfoot	1,685,032,965											
			1,761,890,550		0.000808090					0.000808090	0.000340543	0.001148633	
058	Aberdeen	403,099,853			0.002356736					0.002356736	0.001033245	0.003389981	
059	Firth	410,724,293					0.000063865			0.000063865		0.000063865	
060	Shelley Joint	1,350,860,936					0.000030494						
			1,364,021,039		0.000531517					0.000562011	0.000114678	0.000676689	
061	Blaine County	22,489,472,043		0.001312659	0.000115610		0.000000308						
			23,577,248,377							0.001436805		0.000212069	0.001648874
071	Garden Valley	1,417,057,789			0.000282275		0.000010733			0.000293008	0.000557598	0.000850606	
072	Basin	1,029,605,847			0.000318656		0.000042960			0.000361616		0.000361616	
073	Horseshoe Bend	455,048,437			0.000552354		0.000019596			0.000571950		0.000571950	
083	West Bonner County	5,421,384,045					0.000025439						
									0.000025439			0.000025439	
084	Lake Pend Oreille	13,279,916,404			0.000956331		0.000022550						
			13,958,799,325							0.000978881		0.000978881	
091	Idaho Falls	7,969,999,030											
			8,240,047,262		0.000179932					0.000179932	0.000296115	0.000476047	

TAX LEVIES FOR SCHOOL PURPOSES
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for School Year 2024-2025

Idaho Department of Education

School District (1)		Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
092	Swan Valley Elem	506,108,824		0.000263777			0.000040009	0.000239079 t	0.000542865		0.000095280	0.000638145
093	Bonneville Joint	7,417,060,223							0.000771489			0.001942022
			7,517,927,803		0.000771489					0.000798090	0.000372443	
101	Boundary County	2,462,279,135					0.000030323		0.000721733			0.000721733
			2,487,363,239		0.000691410							
111	Butte County Joint	259,045,733					0.000097747		0.000097747		0.000230573	0.000328320
121	Camas County	301,094,024			0.000698264		0.000030187		0.000728451		0.000066424	0.000794875
131	Nampa	14,473,314,165					0.000033870					0.000666749
			14,748,213,414		0.000632668			0.000000211 j	0.000666749			
			14,477,686,013									
132	Caldwell	5,396,226,168					0.000005511		0.000005511			0.000005511
			5,429,124,520									
133	Wilder	601,169,965						0.000946584 c	0.000946584	0.000583871		0.001530455
134	Middleton	4,187,199,822					0.000016371		0.000369908			0.000814014
			4,242,841,267		0.000353537					0.000444106		
135	Notus	324,281,011							0.000861247 c&j			0.002709452
			324,778,847							0.000524227	0.001323978	
136	Melba Joint	614,284,838							0.000000000	0.000099294		0.000099294
137	Parma	917,523,151			0.000435956		0.000077164	0.001000000 c	0.001513120	0.000207743		0.001720863
139	Vallivue	9,903,624,100					0.000009744					0.001749174
			10,717,395,116		0.000653144				0.000662888	0.000899673	0.000186613	
			9,912,874,002									
148	Grace Joint	316,812,070			0.001132072		0.000048982		0.001181054			0.001181054
149	North Gem	206,405,189			0.001372068				0.001372068		0.000484484	0.001856552
150	Soda Springs Joint	1,499,442,671			0.000662246		0.000000136		0.000662382	0.000124713	0.000332123	0.001119218
151	Cassia County Joint	3,266,647,511					0.000004726					0.001354137
			3,574,372,411		0.000510103				0.000514829		0.000839308	
161	Clark County Joint	194,789,476			0.001007426		0.000016834		0.001024260			0.001024260
171	Orofino Joint	1,078,954,422			0.001891459		0.000005722		0.001897181			0.001897181
181	Challis Joint	980,263,741			0.000530099		0.000007680		0.000537779		0.000051007	0.000588786
182	Mackay Joint	311,185,650					0.000037052		0.000037052		0.000397399	0.000434451
191	Prairie Elementary	26,101,859					0.000100836		0.000100836			0.000100836
192	Glenns Ferry Joint	554,722,958			0.000297702		0.000090065		0.000387767			0.000387767
193	Mountain Home	2,952,809,818					0.000005546					0.000260187
			3,024,874,811		0.000254641				0.000260187			

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201	Preston Joint	1,262,724,808					0.000038236		0.000038236		0.000471916	0.000510152
202	West Side Joint	366,286,511					0.000146006		0.000146006			0.000146006
215	Fremont County Joint	4,161,113,014					0.000008985		0.000088042		0.000167924	0.000255966
			4,168,546,761		0.000079057							
			4,163,075,656									
221	Emmett Independent	3,067,881,660					0.000014677		0.000014677			0.000014677
231	Gooding Joint	943,008,263			0.000149017		0.000001964		0.000150981		0.001007414	0.001158395
232	Wendell	703,094,288			0.000853371				0.000853371	0.000038975		0.000892346
233	Hagerman Joint	423,876,184					0.000022620		0.000022620		0.000532125	0.000554745
234	Bliss Joint	187,715,321					0.000050651		0.000050651	0.000113528	0.000266361	0.000430540
242	Cottonwood Joint	294,878,791					0.000084133		0.000084133			0.000084133
243	Salmon River	297,903,276							0.001359177			0.001359177
			309,299,038		0.001359177							
244	Mountain View	1,652,917,515			0.001421664		0.000026528	0.000000005 j	0.001448197			0.001448197
251	Jefferson County Jt	3,224,988,214							0.000000000		0.001418576	0.001418576
			3,301,311,577									
252	Ririe Joint	415,621,404			0.000697750		0.000016775		0.000714525	0.000063998		0.000778523
253	West Jefferson	337,094,992			0.000988632		0.000021620		0.001010252			0.001010252
261	Jerome Joint	2,550,411,897							0.000461308		0.000262173	0.002044952
			2,669,989,285		0.000461308							
			2,669,989,285						0.000986910			
									0.000334561			
262	Valley	407,061,659			0.000074868		0.000019540	0.000072078 j	0.000166486		0.000736989	0.000903475
271	Coeur d' Alene	25,517,496,979					0.000008087		0.000841213			0.000841213
			26,406,557,145		0.000833126							
272	Lakeland Joint	8,944,310,633					0.000011923		0.000794561		0.000125583	0.000920144
			9,129,605,311		0.000782638							
273	Post Falls	9,334,975,550					0.000011560		0.000458415			0.000458415
			9,712,863,528		0.000446855							
274	Kootenai Joint	1,651,356,593					0.000009359		0.000773855			0.000773855
			1,652,395,805		0.000764496							
281	Moscow	3,125,823,325							0.003633481			0.003633481
			3,226,773,510									
282	Genesee Joint	305,212,802			0.003710994				0.003710994	0.000584599		0.004295593
283	Kendrick Joint	236,978,040			0.003124167				0.003124167			0.003124167

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285	Potlatch	479,185,243			0.003041060		0.000006713		0.003047773			0.003047773
287	Troy	302,776,339			0.002692314				0.002692314			0.002692314
288	Whitepine Joint	343,650,610			0.002210265				0.002210265			0.002210265
291	Salmon	1,271,045,770			0.000424847		0.000028987		0.000453834	0.001090303		0.001544137
292	South Lemhi	148,869,148					0.000099893		0.000099893			0.000099893
302	Nezperce Joint	177,265,875			0.002003059		0.000009624	0.000001393 j	0.002014076			0.002014076
304	Kamiah Joint	409,635,569					0.000016820		0.000016820			0.000016820
305	Highland Joint	226,968,283			0.001793691		0.000016324	0.000001423 j	0.001811438		0.000220295	0.002031733
312	Shoshone Joint	404,945,154			0.000080858		0.000008925		0.000089783			0.000089783
314	Dietrich	113,022,565						0.000013059 j	0.000013059	0.000355372		0.000368431
316	Richfield	133,689,799			0.001346400		0.000052061		0.001398461			0.001398461
321	Madison	3,291,233,402					0.000044631					
			3,587,980,270		0.000556023				0.000600654	0.001121017		0.001860518
			3,441,287,582							0.000138847		
322	Sugar-Salem Joint	665,727,900					0.000033653					
			691,942,803						0.000033653			0.000033653
331	Minidoka County Jt	2,982,134,627					0.000005118					
			3,021,908,917		0.000744562				0.000749680	0.000115243		0.000864923
340	Lewiston Independent	5,149,225,003			0.000884000							
			5,296,105,704		0.003647332			0.000003573 j	0.004534905	0.000553562		0.005088467
341	Lapwai	266,268,892					0.000165517	0.000001055 j	0.000166572			0.000166572
342	Culdesac Joint	92,558,686			0.002106080		0.000047581	0.000001242 j	0.002154903			0.002154903
351	Oneida County	530,153,336							0.000000000		0.000226350	0.000226350
363	Marsing Joint	663,099,005					0.000054475	0.000980246 c	0.001034721	0.001281860		0.002316581
364	Pleasant Valley Elem	35,962,891					0.000338099		0.000338099			0.000338099
365	Bruneau-Grand View Jt	352,030,298			0.001846432		0.000301599		0.002148031	0.000536496		0.002684527
370	Homedale Joint	805,006,867					0.000008353	0.000726267 c	0.000734620		0.001689361	0.002423981
371	Payette Joint	1,188,386,764					0.000001287					
			1,205,174,732						0.000001287		0.000262849	0.000264136
372	New Plymouth	905,414,775			0.000386563		0.000040180		0.000426743	0.000005057		0.000431800
373	Fruitland	1,647,828,945					0.000025602		0.000025602	0.000004534	0.000212401	0.000242537
381	American Falls Joint	1,399,277,815										
			1,404,684,948		0.001695110				0.001695110		0.000480752	0.002175862
382	Rockland	76,937,700			0.001335171				0.001335171			0.001335171
383	Arbon Elementary	44,931,535						0.000234668 t	0.000234668			0.000234668

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													Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2024 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2024 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2024 (15)
001	Boise Independent	45,051,266,679	\$ -	\$ 115,000,000	\$ 10,708,000	\$ -	\$ 267,277	\$ -	\$ 126,010,250	\$ -	\$ -	\$ 126,010,250	\$ 7,164,919		
		-	48,966,133,528	-	-	-	-	34,973		j	-				
002	West Ada Joint	54,387,159,324	-	-	-	-	607,169	-	2,540,988	-	-	18,540,988	8,000,000	11,921,661	
		-	55,926,458,395	-	1,928,994	-	-	4,825		j	-				
003	Kuna Joint	5,617,241,041	-	-	-	-	130,311	-	684,762	-	-	684,762			
		-	5,741,126,083	-	-	554,451	-	-		-					
011	Meadows Valley	739,563,337	-	-	259,732	-	20,023	-	279,755	-	131,340	411,095			65,128
013	Council	478,060,242	-	-	-	-	18,177	-	18,177	-	-	18,177			130,000
021	Marsh Valley Joint	1,412,321,335	-	-	487,869	-	6,190	-	494,059	-	900,000	1,394,059			612,131
025	Pocatello	7,464,739,555	-	-	-	-	-	-	2,103,394	-	-	9,169,245			6,139,381
		-	7,620,973,736	-	2,103,394	-	-	-		-	7,065,851				
033	Bear Lake County	2,221,511,117	-	-	6,113	-	90,888	-	97,001	-	400,000	497,001			643,887
041	St. Maries Joint	1,082,124,182	-	-	1,598,407	-	24,183	-	1,622,590	-	-	1,622,590			474,978
044	Plummer / Worley Jt	1,273,509,196	-	-	-	-	24,386	-	24,386	-	-	24,386			
052	Snake River	915,157,628	-	-	155,527	-	-	-	155,527	-	750,000	905,527	442,000	519,960	
055	Blackfoot	1,685,032,965	-	-	-	-	-	-	1,423,767	-	-	2,023,767	1,500,000	482,225	
		-	1,761,890,550	-	1,423,767	-	-	-		-	600,000				
058	Aberdeen	403,099,853	-	-	950,000	-	-	-	950,000	416,501	-	1,366,501	333,178		
059	Firth	410,724,293	-	-	-	-	26,231	-	26,231	-	-	26,231			400,000
060	Shelley Joint	1,350,860,936	-	-	-	-	41,193	-	766,193	-	-	922,616	1,343,508		
		-	1,364,021,039	-	725,000	-	-	-		156,423					
061	Blaine County	22,489,472,043	-	29,521,000	2,600,000	-	6,917	-	32,321,900	-	-	37,321,900		1,656,017	
		-	23,577,248,377	-	193,983	-	-	-		5,000,000					
071	Garden Valley	1,417,057,789	-	-	400,000	-	15,209	-	415,209	790,149	-	1,205,358	129,851		
072	Basin	1,029,605,847	-	-	328,090	-	44,232	-	372,322	-	-	372,322			165,410
073	Horseshoe Bend	455,048,437	-	-	251,348	-	8,917	-	260,265	-	-	260,265	55,000	48,652	
083	West Bonner County	5,421,384,045	-	-	-	-	137,917	-	137,917	-	-	137,917			
		-	-	-	-	-	-	-		-					
084	Lake Pend Oreille	13,279,916,404	-	-	12,700,000	-	299,458	-	12,999,458	-	-	12,999,458			
		-	13,958,799,325	-	-	-	-	-		-					
091	Idaho Falls	7,969,999,030	-	-	-	-	-	-	1,482,648	-	-	3,922,648		5,116,405	
		-	8,240,047,262	-	1,482,648	-	-	-		2,440,000					
092	Swan Valley Elem	506,108,824	-	133,500	-	-	20,249	121,000	274,749	-	48,222	322,971			26,778
093	Bonneville Joint	7,417,060,223	-	-	-	-	-	-	5,800,000	-	-	14,600,000	6,777,187		
		-	7,517,927,803	-	5,800,000	-	-	-		6,000,000	2,800,000				
101	Boundary County	2,462,279,135	-	-	-	-	74,664	-	1,794,452	-	-	1,794,452		680,212	
		-	2,487,363,239	-	1,719,788	-	-	-		-					
111	Butte County Joint	259,045,733	-	-	-	-	25,321	-	25,321	-	59,729	85,050		160,000	43,271
121	Camas County	301,094,024	-	-	210,243	-	9,089	-	219,332	-	20,000	239,332		89,757	
131	Nampa	14,473,314,165	-	-	-	-	490,214	-	9,824,057	-	-	9,824,057	1,000,000	5,449,275	
		-	14,748,213,414	-	9,330,725	-	-	3,118		j	-				
132	Caldwell	5,396,226,168	-	-	-	-	29,739	-	29,739	-	-	29,739			2,510,000
		-	5,429,124,520	-	-	-	-	-		-					
133	Wilder	601,169,965	-	-	-	-	-	569,058	569,058	351,006	-	920,064	239,894		
134	Middleton	4,187,199,822	-	-	-	-	68,548	-	1,568,548	-	-	3,452,820	2,260,728		
		-	4,242,841,267	-	1,500,000	-	-	-		1,884,272					

TAX LEVIES FOR SCHOOL PURPOSES
As Certified by Boards of County Commissioners
for School Year 2024-2025

Idaho Department of Education

School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2024 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2024 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2024 (15)
135	Notus	324,281,011	-	-	-	-	-	279,715	-	-	879,973	166,277		
		324,778,847	-	-	-	-	279,715		170,258	430,000				
136	Melba Joint	614,284,838	-	-	-	-	-	-	60,995	-	60,995	429,534		
137	Parma	917,523,151	-	400,000	-	70,800	917,523	1,388,323	190,609	-	1,578,932	543,391		
		9,903,624,100	-	-	-	96,502	-		-	-				
139	Vallivue	-	10,717,395,116	7,000,000	-	-	-	7,096,502	9,642,152	2,000,000	18,738,654	5,162,648		
		-	9,912,874,002	-	-	-	-		-	-				
148	Grace Joint	316,812,070	-	358,654	-	15,518	-	374,172	-	-	374,172	175,000	91,346	
149	North Gem	206,405,189	-	283,202	-	-	-	283,202	-	100,000	383,202		66,371	
150	Soda Springs Joint	1,499,442,671	-	993,000	-	204	-	993,204	187,000	498,000	1,678,204	460,092		
151	Cassia County Joint	3,266,647,511	-	-	-	15,439	-	1,838,737	-	-	4,838,737	1,868,730	971,702	
		-	3,574,372,411	1,823,298	-	-	-		-	3,000,000				
161	Clark County Joint	194,789,476	-	196,236	-	3,279	-	199,515	-	-	199,515		53,764	
171	Orofino Joint	1,078,954,422	-	2,040,798	-	6,174	-	2,046,972	-	-	2,046,972		644,202	
181	Challis Joint	980,263,741	-	519,637	-	7,528	-	527,165	-	50,000	577,165		180,363	
182	Mackay Joint	311,185,650	-	-	-	11,530	-	11,530	-	123,665	135,195		85,000	25,937
191	Prairie Elementary	26,101,859	-	-	-	2,632	-	2,632	-	-	2,632			
192	Glenns Ferry Joint	554,722,958	-	165,142	-	49,961	-	215,103	-	-	215,103		184,858	
		2,952,809,818	-	-	-	16,377	-		-	-				
193	Mountain Home	-	3,024,874,811	770,257	-	-	-	786,634	-	-	786,634		1,929,743	
201	Preston Joint	1,262,724,808	-	-	-	48,281	-	48,281	-	595,900	644,181		1,000,000	304,100
202	West Side Joint	366,286,511	-	-	-	53,480	-	53,480	-	-	53,480			120,000
		4,161,113,014	-	-	-	37,388	-		-	-				
215	Fremont County Joint	-	4,168,546,761	329,554	-	-	-	366,942	-	700,000	1,066,942		1,170,446	
		-	4,163,075,656	-	-	-	-		-	-				
221	Emmett Independent	3,067,881,660	-	-	-	45,028	-	45,028	-	-	45,028		1,000,000	
231	Gooding Joint	943,008,263	-	140,524	-	1,852	-	142,376	-	950,000	1,092,376		618,476	
232	Wendell	703,094,288	-	600,000	-	-	-	600,000	27,403	-	627,403	591,867		
233	Hagerman Joint	423,876,184	-	-	-	9,588	-	9,588	-	225,555	235,143			174,445
234	Bliss Joint	187,715,321	-	-	-	9,508	-	9,508	21,311	50,000	80,819	68,689		
242	Cottonwood Joint	294,878,791	-	-	-	24,809	-	24,809	-	-	24,809		175,000	
243	Salmon River	297,903,276	-	-	-	-	-	-	-	-	-		74,039	
		-	309,299,038	420,392	-	-	-	420,392	-	-	420,392			
244	Mountain View	1,652,917,515	-	2,349,894	-	43,849	9	2,393,752	-	-	2,393,752		586,106	
251	Jefferson County Jt	3,224,988,214	-	-	-	-	-	-	-	-	-	3,260,245		
		-	3,301,311,577	-	-	-	-		4,683,158	-	4,683,158			
252	Ririe Joint	415,621,404	-	290,000	-	6,972	-	296,972	26,599	-	323,571	373,401		
253	West Jefferson	337,094,992	-	333,263	-	7,288	-	340,551	-	-	340,551	300,000	26,737	
		2,550,411,897	-	-	-	-	-		-	-				
261	Jerome Joint	-	2,669,989,285	1,231,688	-	-	-	1,231,688	2,635,038	700,000	5,460,000	2,099,109		
		-	2,669,989,285	-	-	-	-		893,274	-				
262	Valley	407,061,659	-	30,476	-	7,954	29,340	67,770	-	300,000	367,770		269,524	
271	Coeur d' Alene	25,517,496,979	-	-	-	206,354	-	22,206,354	-	-	22,206,354	1,831,945	3,000,000	
		-	26,406,557,145	22,000,000	-	-	-		-	-				
272	Lakeland Joint	8,944,310,633	-	-	-	106,639	-	-	-	-	-			
		-	9,129,605,311	7,145,179	-	-	-	7,251,818	-	1,146,520	8,398,338		2,374,821	
		-	-	-	-	-	-		-	-				
273	Post Falls	9,334,975,550	-	-	-	107,916	-	4,448,158	-	-	4,448,158	1,433,000	1,618,309	
		-	9,712,863,528	4,340,242	-	-	-		-	-				
274	Kootenai Joint	1,651,356,593	-	-	-	15,455	-	1,278,705	-	-	1,278,705		109,750	
		-	1,652,395,805	1,263,250	-	-	-		-	-				

TAX LEVIES FOR SCHOOL PURPOSES
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Idaho Department of Education

School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2024 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2024 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2024 (15)
281	Moscow	3,125,823,325	-	-	11,357,619	-	-	-	-	-	11,357,619	-	-	-
			3,226,773,510									651,750		
282	Genesee Joint	305,212,802	-	-	1,132,643	-	-	-	1,132,643	178,427	-	1,311,070	150,373	
283	Kendrick Joint	236,978,040	-	-	740,359	-	-	-	740,359	-	-	740,359	153,270	
285	Potlatch	479,185,243	-	-	1,457,231	-	3,217	-	1,460,448	-	-	1,460,448		242,769
287	Troy	302,776,339	-	-	815,169	-	-	-	815,169	-	-	815,169		174,873
288	Whitepine Joint	343,650,610	-	-	759,559	-	-	-	759,559	-	-	759,559		110,780
291	Salmon	1,271,045,770	-	-	540,000	-	36,844	-	576,844	1,385,825	-	1,962,669	339,175	
292	South Lemhi	148,869,148	-	-	-	-	14,871	-	14,871	-	-	14,871		20,000
302	Nezperce Joint	177,265,875	-	-	355,074	-	1,706	247 j	357,027	-	-	357,027		89,926
304	Kamiah Joint	409,635,569	-	-	-	-	6,890	-	6,890	-	-	6,890		
305	Highland Joint	226,968,283	-	-	407,111	-	3,705	323 j	411,139	-	50,000	461,139		91,889
312	Shoshone Joint	404,945,154	-	-	32,743	-	3,614	-	36,357	-	-	36,357		267,257
314	Dietrich	113,022,565	-	-	-	-	-	1,476 j	1,476	40,165	-	41,641	98,471	
316	Richfield	133,689,799	-	-	180,000	-	6,960	-	186,960	-	-	186,960	110,223	
		3,291,233,402	-	-	-	-	146,890	-	-	-	-	-		
321	Madison	-	3,587,980,270	-	1,995,000	-	-	-	2,141,890	4,022,188	-	6,641,890	2,910,938	
			3,441,287,582							477,812				
322	Sugar-Salem Joint	665,727,900	-	-	-	-	22,404	-	22,404	-	-	22,404	280,938	450,000
			691,942,803											
331	Minidoka County Jt	2,982,134,627	-	-	-	-	15,263	-	2,265,263	-	-	2,613,518	2,259,225	
			3,021,908,917		2,250,000					348,255				
340	Lewiston Independent	5,149,225,003	-	-	4,551,914	-	-	-	23,887,492	-	-	26,819,214	2,372,228	
			5,296,105,704		19,316,655		18,923 j			2,931,722				
341	Lapwai	266,268,892	-	-	-	-	44,072	281 j	44,353	-	-	44,353	161,700	
342	Culdesac Joint	92,558,686	-	-	194,936	-	4,404	115 j	199,455	-	-	199,455		55,064
351	Oneida County	530,153,336	-	-	-	-	-	-	-	120,000	-	120,000	486,071	
363	Marsing Joint	663,099,005	-	-	-	-	36,122	650,000 c	686,122	850,000	-	1,536,122	425,450	
364	Pleasant Valley Elem	35,962,891	-	-	-	-	12,159	-	12,159	-	-	12,159		
365	Bruneau-Grand View Jt	352,030,298	-	-	650,000	-	106,172	-	756,172	188,863	-	945,035	139,015	
370	Homedale Joint	805,006,867	-	-	-	-	6,724	584,650 c	591,374	-	1,359,947	1,951,321	536,165	140,531
371	Payette Joint	1,188,386,764	-	-	-	-	1,529	-	1,529	-	-	318,308		500,000
			1,205,174,732							316,779				178,221
372	New Plymouth	905,414,775	-	-	350,000	-	36,380	-	386,380	4,579	-	390,959	499,421	
373	Fruitland	1,647,828,945	-	-	-	-	42,188	-	42,188	7,472	350,000	399,660	834,928	
381	American Falls Joint	1,399,277,815	-	-	-	-	-	-	2,381,095	-	-	3,056,400	635,000	182,235
			1,404,684,948		2,381,095					675,305				
382	Rockland	76,937,700	-	-	102,725	-	-	-	102,725	-	-	102,725		94,724
383	Arbon Elementary	44,931,535	-	-	-	-	-	10,544 t	10,544	-	-	10,544		
391	Kellogg Joint	1,485,988,301	-	-	2,939,748	-	-	-	2,939,748	653,318	-	3,593,066	577,330	
392	Mullan	159,287,847	-	-	675,000	-	10,513	-	685,513	-	-	685,513		
393	Wallace	681,867,335	-	-	1,410,616	-	-	-	1,410,616	-	-	1,410,616		254,464
394	Avery	215,790,107	-	-	117,520	-	1,074	45,000 t	163,594	-	-	163,594		
		6,239,826,697	-	-	-	-	16,753	-	-	-	-	-		
401	Teton County	-	6,344,665,075	-	4,932,000	323,695	-	-	5,272,448	1,184,723	500,000	7,364,428	996,266	
			6,281,663,397							407,257				
		7,519,628,271	-	-	-	-	16,946	-	-	-	-	-		
411	Twin Falls	-	8,074,123,487	-	5,700,000	-	-	-	5,716,946	1,563,606	4,750,000	12,030,552	4,716,895	
			8,074,123,487							-				

TAX LEVIES FOR SCHOOL PURPOSES
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School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2024 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2024 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2024 (15)	
412	Buhl Joint	1,086,146,984	-	-	-	10,984	-	10,984	-	-	10,984				
			1,124,709,725	-	-		-		-	-					
			1,092,776,208	-	-		-		-	-					
413	Filer	1,000,324,460	-	463,031	-	-	-	463,031	-	-	463,031	780,911			
414	Kimberly	1,197,665,752	-	800,000	-	57,439	-	857,439	85,391	300,000	1,242,830	1,034,284			
415	Hansen	232,395,474	-	132,854	-	20,126	4,561 j	157,541	-	200,000	357,541		157,146		
416	Three Creek Jt Elem	33,209,431	-	-	-	-	-	-	27,597	-	27,597	2,250			
417	Castleford Joint	231,296,717	-	189,444	-	36,031	-	225,475	-	-	225,475		160,556		
418	Murtaugh Joint	245,365,095	-	-	-	-	176 j	176	77,975	175,000	253,151	221,595			
421	McCall-Donnelly Joint	10,367,496,113	-	5,658,712	-	34,545	-	6,343,257	-	-	7,986,098	723,209			
			10,455,949,280	650,000	-	-	-	-	1,642,841	-	-	-			
422	Cascade	1,588,624,876	-	650,000	-	10,306	-	660,306	92,805	-	753,111	102,195			
431	Weiser	928,056,020	-	-	-	23,867	153 j	24,020	-	277,086	301,106		750,000	32,914	
432	Cambridge Joint	308,691,190	-	26,259	-	1,931	-	28,190	-	-	28,190		73,741		
433	Midvale	206,350,123	-	-	-	8,945	1 j	8,946	-	-	8,946				
	Total	\$ 362,554,177,110	\$ 417,875,579,332	\$ 150,430,732	\$ 180,027,099	\$ 878,146	\$ 4,316,381	\$ 3,276,011	\$ 338,928,369	\$ 44,306,969	\$ 56,158,899	\$ 439,394,237	\$ 70,209,469	\$ 54,241,060	\$ 3,976,197
**Beginning in FY 2024, School District Facility funds were distributed to School Districts (per Idaho Code 33-911) to directly reduce what would have been levied for school bonds and supplemental levies in that order of priority.															
Beginning in FY 2025, the School District Facility funds were to be used to directly reduce what would have been levied for school bonds, supplemental levies and plant facility levies in that order of priority.															
The amounts shown in these columns reflect the reduction in levies for tax year 2024															

Market Values by County

COUNTY	DIST. NO.	LOCATION	VALUATION
ADA	001	Boise Independent	45,050,349,994
	002	Meridian Joint	53,881,449,588
	003	Kuna Joint	4,977,462,136
	136	Melba Joint	60,360,673
ADAMS	011	Meadows Valley	739,563,337
	013	Council	478,060,242
	243	Salmon River	25,353,740
	421	McCall-Donnelly Joint	84,097,791
	432	Cambridge Joint	72,085,369
BANNOCK	021	Marsh Valley Joint	1,412,259,868
	025	Pocatello	7,464,739,555
	148	Grace Joint	308,447
	201	Preston Joint	523,297
	202	West Side Joint	7,521,910
BEAR LAKE	033	Bear Lake County	2,221,511,117
	150	Soda Springs Joint	44,014,842
BENEWAH	041	St. Maries Joint	1,080,339,854
	044	Plummer/Worley Joint	357,081,349
	274	Kootenai Joint	7,533,087
BINGHAM	052	Snake River	915,157,628
	055	Blackfoot	1,685,032,965
	058	Aberdeen	403,099,853
	059	Firth	410,724,293
	060	Shelley Joint	970,877,141
	093	Bonneville Joint	3,781,358
BLAINE	061	Blaine County	22,489,472,043
BOISE	001	Boise Independent	916,685
	071	Garden Valley	1,417,057,789
	072	Basin	1,029,605,847
	073	Horseshoe Bend	455,048,437
	221	Emmett Independent	308,342
BONNER	083	West Bonner County	5,421,384,045
	084	Lake Pend Oreille	13,279,916,404
	272	Lakeland	44,765,571
BONNEVILLE	060	Shelley Joint	379,983,795
	091	Idaho Falls	7,969,999,030
	092	Swan Valley Elementary	506,108,824
	093	Bonneville Joint	7,413,278,865
	150	Soda Springs Joint	10,526,209
	252	Ririe Joint	140,658,994
BOUNDARY	101	Boundary County	2,462,279,135
BUTTE	111	Butte County Joint	250,308,251
	182	Mackay Joint	11,312,659
CAMAS	121	Camas County	301,094,024
CANYON	002	Meridian Joint	505,709,736
	003	Kuna Joint	639,778,905
	131	Nampa	14,473,314,165
	132	Caldwell	5,396,226,168
	133	Wilder	601,169,965
	134	Middleton	4,187,199,822
	135	Notus	324,281,011
	136	Melba Joint	437,304,040
	137	Parma	917,523,151
	139	Vallivue	9,903,624,100
	363	Marsing Joint	104,596,887
	370	Homedale Joint	319,540,315
	CARIBOU	021	Marsh Valley Joint
148		Grace Joint	276,745,646
149		North Gem	206,405,189
150		Soda Springs Joint	1,444,901,620
CASSIA	151	Cassia County Joint	3,254,561,686
	331	Minidoka County Joint	70,132,031
	381	American Falls Joint	22,022,400
	418	Murtaugh Joint	40,597,242
CLARK	161	Clark County Joint	194,789,476
CLEARWATER	171	Orofino Joint	1,034,746,254
	283	Kendrick Joint	9,979,028
	288	Whitepine Joint	84,258,752
	302	Nezperce Joint	12,895,005

Market Values by County

COUNTY	DIST. NO.	LOCATION	VALUATION
CUSTER	111	Butte County Joint	8,737,482
	181	Challis Joint	947,161,796
	182	Mackay Joint	299,872,991
ELMORE	191	Prairie Elementary	26,101,859
	192	Glenns Ferry Joint	539,871,378
	193	Mountain Home	2,952,809,818
	234	Bliss Joint	5,202,920
	365	Bruneau-Grand View Joint	44,609,053
FRANKLIN	148	Grace Joint	39,757,977
	201	Preston Joint	1,262,201,511
	202	West Side Joint	358,764,601
FREMONT	215	Fremont County Joint	4,141,745,819
	322	Sugar-Salem Joint	140,642,234
GEM	221	Emmett Independent	3,067,573,318
GOODING	231	Gooding Joint	922,101,668
	232	Wendell	703,094,288
	233	Hagerman Joint	383,530,536
	234	Bliss Joint	178,826,053
	261	Jerome Joint	75,459,036
	412	Buhl Joint	56,614,614
IDAHO	242	Cottonwood Joint	294,373,774
	243	Salmon River	272,549,536
	244	Mountain View	1,652,917,515
	302	Nezperce Joint	23,681,514
	304	Kamiah Joint	299,139,989
	305	Highland Joint	2,194,158
JEFFERSON	251	Jefferson County Joint	3,183,607,076
	252	Ririe Joint	274,962,410
	253	West Jefferson	337,094,992
JEROME	261	Jerome Joint	2,474,112,672
	262	Valley	407,061,659
	312	Shoshone Joint	7,556,355
	331	Minidoka County Joint	76,739,642
KOOTENAI	044	Plummer/Worley Joint	916,427,847
	271	Coeur d'Alene	25,517,496,979
	272	Lakeland	8,899,545,062
	273	Post Falls	9,334,975,550
	274	Kootenai Joint	1,643,823,506
	391	Kellogg Joint	222,501,788
LATAH	281	Moscow	3,125,823,325
	282	Genesee Joint	254,352,784
	283	Kendrick Joint	172,151,824
	285	Potlatch	479,185,243
	287	Troy	302,776,339
	288	Whitepine Joint	259,391,858
LEMHI	181	Challis Joint	33,101,945
	291	Salmon	1,271,045,770
	292	South Lemhi	148,869,148
LEWIS	171	Orofino Joint	1,729,485
	242	Cottonwood Joint	505,017
	302	Nezperce Joint	140,689,356
	304	Kamiah Joint	110,495,580
	305	Highland Joint	187,061,773
	342	Culdesac Joint	2,521,368
LINCOLN	231	Gooding Joint	20,906,595
	261	Jerome Joint	840,189
	312	Shoshone Joint	397,388,799
	314	Dietrich	113,022,565
	316	Richfield	133,689,799
	331	Minidoka County Joint	51,417,351
MADISON	215	Fremont County Joint	19,367,195
	251	Jefferson County Joint	41,381,138
	321	Madison	3,291,233,402
	322	Sugar-Salem Joint	525,085,666
MINIDOKA	331	Minidoka County Joint	2,783,845,603
NEZPERCE	171	Orofino Joint	42,478,683
	282	Genesee Joint	50,860,018
	283	Kendrick Joint	54,847,188
	305	Highland Joint	37,712,352
	340	Lewiston Independent	5,149,225,003
	341	Lapwai	266,268,892
	342	Culdesac Joint	90,037,318

Market Values by County

COUNTY	DIST. NO.	LOCATION	VALUATION
ONEIDA	151	Cassia County Joint	7,598,389
	351	Oneida County	530,153,336
OWYHEE	136	Melba Joint	116,620,125
	192	Glenns Ferry Joint	14,851,580
	363	Marsing Joint	558,502,118
	364	Pleasant Valley Elementary	35,962,891
	365	Bruneau-Grand View Joint	307,421,245
	370	Homedale Joint	485,466,552
	416	Three Creek Joint Elementary	28,081,197
	417	Castleford Joint	2,477,730
PAYETTE	371	Payette Joint	1,165,880,261
	372	New Plymouth	905,414,775
	373	Fruitland	1,647,828,945
POWER	381	American Falls Joint	1,377,255,415
	382	Rockland	76,937,700
	383	Arbon Elementary	44,931,535
SHOSHONE	041	St. Maries Joint	1,784,328
	391	Kellogg Joint	1,263,486,513
	392	Mullan	159,287,847
	393	Wallace	681,867,335
	394	Avery	215,790,107
TETON	401	Teton County	6,239,826,697
TWIN FALLS	151	Cassia County Joint	4,487,436
	233	Hagerman Joint	40,345,648
	234	Bliss Joint	3,686,348
	411	Twin Falls	7,519,628,271
	412	Buhl Joint	1,029,532,370
	413	Filer	1,000,324,460
	414	Kimberly	1,197,665,752
	415	Hansen	232,395,474
	416	Three Creek Joint Elementary	5,128,234
	417	Castleford Joint	228,818,987
418	Murtaugh Joint	204,767,853	
VALLEY	421	McCall-Donnelly Joint	10,283,398,322
	422	Cascade	1,588,624,876
WASHINGTON	371	Payette Joint	22,506,503
	431	Weiser	928,056,020
	432	Cambridge Joint	236,605,821
	433	Midvale	206,350,123
		Total:	<u>\$362,554,177,110.00</u>

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 2024 (school year 2024-2025) 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 2024.
- 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.
- Column 13 – The revenue from the School District Facilities distribution used to reduce the amount levied for Bonds (Idaho Code 33-911).
- Column 14 – The revenue from the School District Facilities distribution used to reduce the amount levied for Supplementals (Idaho Code 33-911).
- Column 15 – The revenue from the School District Facilities distribution used to reduce the amount levied for Plant Facilities (Idaho Code 33-911).

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

It is the policy of the Idaho State Department of Education not to discriminate in any educational programs or activities or in employment practices.

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.