

Tax Levies for School Purposes

School Year 2025 – 2026

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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 2025 (school year 2025-2026) 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 2025.
- 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).

TAX LEVIES FOR SCHOOL PURPOSES
As Certified by Boards of County Commissioners
for School Year 2025-2026

Idaho Department of Education

This report was compiled with information received from the Idaho State Tax Commission in Fall 2025.

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)	COSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
001 Boise Independent	\$ 49,948,219,943	52,914,193,477	0.002903006	0.000214382		0.000005907	0.000008064 j	0.003131359			0.003131359
002 West Ada Joint	59,484,468,069	61,200,779,047				0.000011242	0.000003084 j	0.000014326			0.000014326
003 Kuna Joint	6,561,588,986	6,711,457,483		0.000470729		0.000006048		0.000476777			0.000476777
011 Meadows Valley	798,731,506			0.000420692		0.000031852	0.000011069 j	0.000463613		0.000164436	0.000628049
013 Council	494,769,776					0.000038361		0.000038361			0.000038361
021 Marsh Valley Joint	1,613,626,327					0.000004736		0.000004736			0.000004736
025 Pocatello	8,675,049,393	8,917,329,274						0.000000000		0.000581891	0.000581891
033 Bear Lake County	2,289,866,760			0.000176563		0.000039428		0.000215991		0.000174683	0.000390674
041 St. Maries Joint	1,093,095,425			0.001211267		0.000025062	0.000017890 j	0.001254219			0.001254219
044 Plummer / Worley Jt	1,293,904,691			0.000467249		0.000018847		0.000486096			0.000486096
052 Snake River	1,050,298,158						0.000048924 j	0.000048924		0.000267200	0.000316124
055 Blackfoot	2,062,322,453			0.000285593				0.000285593		0.000290934	0.000576527
058 Aberdeen	470,811,567			0.002017792			0.000107623 j	0.002125415	0.000460817		0.002586232
059 Firth	458,217,242					0.000062531		0.000062531			0.000062531
060 Shelley Joint	1,488,500,765	1,503,523,555		0.000482201		0.000031162		0.000513363			0.000513363
061 Blaine County	25,580,329,722	26,764,643,097	0.001154051	0.000101641		0.000000512		0.001258422		0.000155792	0.001414214
071 Garden Valley	1,386,152,025			0.000288569		0.000012160		0.000300729	0.000478515		0.000779244
072 Basin	1,060,744,290			0.000232359		0.000043663		0.000276022			0.000276022
073 Horseshoe Bend	512,719,507			0.000374396		0.000020021		0.000394417			0.000394417
083 West Bonner County	5,761,307,452	5,797,311,139		0.000270183		0.000021580		0.000291763			0.000291763
084 Lake Pend Oreille	13,883,996,320	14,667,042,638		0.000914722		0.000022882		0.000946171			0.000946171
091 Idaho Falls	8,544,412,239	8,848,781,027						0.000000000		0.000196931	0.000196931
092 Swan Valley Elem	546,829,188		0.000244135			0.000037030	0.000221276 t	0.000502441		0.000062636	0.000565077
093 Bonneville Joint	7,955,110,112	8,050,840,391		0.000720422				0.000720422	0.000341580	0.000347790	0.001409792
101 Boundary County	2,592,097,433	2,617,760,859		0.000474473		0.000031123		0.000509738			0.000509738
111 Butte County Joint	289,323,221					0.000099902		0.000099902			0.000099902
121 Camas County	323,581,236			0.000527157		0.000031476	0.000049465 j	0.000608098		0.000061808	0.000669906
131 Nampa	15,585,391,422	15,884,430,676		0.000250023		0.000033618		0.000284083			0.000284083
132 Caldwell	5,777,928,914	5,816,959,919				0.000006577		0.000006577		0.000405172	0.000411749

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)	COSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
133 Wilder	638,208,524						0.000999999 c	0.000999999	0.000325640		0.001325639
134 Middleton	4,734,752,821					0.000016037		0.000327757			0.000407955
		4,812,006,462		0.000311720					0.000080198		
135 Notus	354,597,592						0.000990844 c	0.001022297			0.002427024
		355,389,975					0.000031453 j		0.000198981	0.001205746	
136 Melba Joint	673,466,441					0.000034918	0.000060230 j	0.000095148			0.000095148
137 Parma	986,794,401			0.000126261		0.000078668	0.000940390 c	0.001145319			0.001145319
	11,290,325,741					0.000010852					
139 Vallivue		12,342,608,936		0.000567141			0.000005899 j	0.000583892	0.000670730	0.000162040	0.001416662
148 Grace Joint	341,175,532			0.000670798		0.000001334		0.000672132			0.000672132
149 North Gem	227,218,331			0.001000021		0.000000409	0.000011619 j	0.001012049		0.000440105	0.001452154
150 Soda Springs Joint	1,672,464,129			0.000593735		0.000001360	0.000001609 j	0.000596704	0.000022721	0.000297764	0.000917189
151 Cassia County Joint	3,621,018,964					0.000007122		0.000015252			0.000737145
		4,092,778,546					0.000008130 j			0.000721893	
161 Clark County Joint	203,131,987			0.000824429		0.000019642		0.000844071			0.000844071
171 Orofino Joint	1,127,673,883			0.001426655		0.000006768	0.000026758 j	0.001460181			0.001460181
181 Challis Joint	954,041,925			0.000418473		0.000008318		0.000426791		0.000052409	0.000479200
182 Mackay Joint	325,243,161					0.000037289		0.000037289		0.000145365	0.000182654
191 Prairie Elementary	27,740,649					0.000094879		0.000094879			0.000094879
192 Glenns Ferry Joint	617,744,631			0.000054603		0.000078861	0.000033459 j	0.000166923			0.000166923
193 Mountain Home	3,199,548,793					0.000011030		0.000011030			0.000011030
		3,274,991,055									
201 Preston Joint	1,350,254,452					0.000039023		0.000039023			0.000039023
202 West Side Joint	387,361,420					0.000146279		0.000146279			0.000146279
	4,470,433,649					0.000009246					
215 Fremont County Joint		4,478,013,345						0.000009246		0.000062176	0.000071422
		4,472,484,807									
221 Emmett Independent	3,193,086,471					0.000015699		0.000015699			0.000015699
231 Gooding Joint	977,103,349					0.000002880	0.000056970 j	0.000059850		0.000669264	0.000729114
232 Wendell	737,449,312			0.000087237			0.000077646 j	0.000164883			0.000164883
233 Hagerman Joint	427,105,675					0.000024263	0.000040924 j	0.000065187		0.000286760	0.000351947
234 Bliss Joint	198,976,309					0.000051262		0.000051262			0.000051262
242 Cottonwood Joint	323,225,436					0.000080987		0.000080987			0.000080987
243 Salmon River	341,260,332						0.000022124 j	0.001133183			0.001133183
		353,094,606		0.001111059							
244 Mountain View	1,750,155,058			0.001149875		0.000027334	0.000000163 j	0.001177372			0.001177372
251 Jefferson County Jt	3,586,219,669							0.000000000	0.000074011		0.000074011
252 Ririe Joint	455,089,684			0.000109218		0.000018963		0.000128181			0.000128181
253 West Jefferson	357,378,497			0.000401960				0.000401960		0.000839446	0.001241406
	2,704,129,143										
261 Jerome Joint		2,897,687,470		0.000599525			0.000038352 j	0.000637877	0.000651916	0.000241572	0.001531365
262 Valley	409,925,691					0.000019404	0.000100438 j	0.000119842		0.000366430	0.000486272
	26,492,849,642					0.000008335					
271 Coeur d' Alene		27,470,123,334		0.000680978				0.000689313			0.000689313

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272 Lakeland Joint	9,807,710,511	9,920,386,571		0.000354744		0.000010873		0.000365617			0.000365617
273 Post Falls	9,981,241,451	10,452,345,413		0.000318167		0.000011977		0.000330144			0.000330144
274 Kootenai Joint	1,745,009,197	1,746,110,049		0.000676550		0.000008857		0.000685407			0.000685407
281 Moscow	3,231,598,759	3,340,902,853		0.003516967				0.003516967			0.003516967
282 Genesee Joint	322,118,874			0.003518580			0.000102465 j	0.003621045	0.000262732		0.003883777
283 Kendrick Joint	258,042,960			0.002495829			0.000048597 j	0.002544426		0.000232519	0.002776945
285 Potlatch	490,092,705			0.002659221		0.000012730		0.002671951			0.002671951
287 Troy	308,702,579			0.002256557			0.000037450 j	0.002294007			0.002294007
288 Whitepine Joint	346,707,471			0.001968833			0.000040449 j	0.002009282			0.002009282
291 Salmon	1,326,688,841			0.000407028		0.000027771		0.000434799	0.000670787		0.001105586
292 South Lemhi	149,726,969					0.000092341		0.000092341			0.000092341
302 Nezperce Joint	183,634,866			0.001581170		0.000013527	0.000031497 j	0.001626194			0.001626194
304 Kamiah Joint	432,795,198					0.000017080		0.000017080			0.000017080
305 Highland Joint	236,298,064			0.001907934		0.000028261	0.000030944 j	0.001967139		0.000211597	0.002178736
312 Shoshone Joint	426,284,461					0.000013765	0.000020479 j	0.000034244			0.000034244
314 Dietrich	119,763,117						0.000031529 j	0.000031529			0.000031529
316 Richfield	138,613,766			0.001298572		0.000055283	0.000089342 j	0.001443197			0.001443197
321 Madison	3,432,750,632	3,766,117,976		0.000529723		0.000046442		0.000576165	0.000605558		0.001330307
		3,613,423,734							0.000148584		
322 Sugar-Salem Joint	718,145,197	747,286,003				0.000034812		0.000034812			0.000034812
331 Minidoka County Jt	3,077,669,562	3,136,714,580		0.000393295		0.000006946	0.000014910 j	0.000415151			0.000415151
340 Lewiston Independent	5,540,122,103	5,710,790,944		0.000884000			0.000039832 j	0.004593328			0.004593328
341 Lapwai	294,005,174					0.000156892		0.000156892			0.000156892
342 Culdesac Joint	102,805,756			0.001572470		0.000047702	0.000044210 j	0.001664382			0.001664382
351 Oneida County	578,865,288							0.000000000		0.000207302	0.000207302
363 Marsing Joint	713,314,192					0.000055503	0.001038276 j&c	0.001093779	0.001312767		0.002406546
364 Pleasant Valley Elem	35,673,484					0.000351241		0.000351241			0.000351241
365 Bruneau-Grand View Jt	385,567,683			0.001290056		0.000014604		0.001304660			0.001304660
370 Homedale Joint	854,951,087					0.000010293	0.000974186 c	0.000984479		0.000939298	0.001923777
371 Payette Joint	1,220,673,585	1,238,548,244				0.000002692		0.000011861			0.000011861
372 New Plymouth	901,539,274			0.000065400		0.000043432	0.000174715 j	0.000283547			0.000283547
373 Fruitland	1,644,037,557			0.000061551		0.000028036	0.000003800 j	0.000093387		0.000212891	0.000306278
381 American Falls Joint	1,582,833,075	1,589,850,712		0.001233367			0.000110212 j	0.001343579		0.000374604	0.001718183
382 Rockland	76,938,579			0.000581061			0.000082689 j	0.000663750			0.000663750
383 Arbon Elementary	46,650,122						0.000293011 t&j	0.000293011			0.000293011
391 Kellogg Joint	1,477,214,312			0.001453200			0.000091476 j	0.001544676			0.001544676

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001 Boise Independent	49,948,219,943	\$ -	\$ 145,000,000	\$ 10,708,000	\$ -	\$ 295,030	\$ -	\$156,429,710	\$ -	\$ -	\$156,429,710
	-	52,914,193,477	-	-	-	-	426,680		-	-	
	-	-	-	-	-	-	-		-	-	
002 West Ada Joint	59,484,468,069	-	-	-	-	668,701	-	857,450	-	-	857,450
	-	61,200,779,047	-	-	-	-	188,749		-	-	
	-	-	-	-	-	-	-		-	-	
003 Kuna Joint	6,561,588,986	-	-	-	-	\$ 39,685	-	3,198,961	-	-	3,198,961
	-	6,711,457,483	-	\$ 3,159,276	-	-	-		-	-	
011 Meadows Valley	798,731,506	-	-	336,020	-	25,441	8,841	370,302	-	131,340	501,642
013 Council	494,769,776	-	-	-	-	18,980	-	18,980	-	-	18,980
021 Marsh Valley Joint	1,613,626,327	-	-	-	-	7,642	-	7,642	-	-	7,642
025 Pocatello	8,675,049,393	-	-	-	-	-	-	-	-	-	5,188,916
	-	8,917,329,274	-	-	-	-	-	-	-	\$ 5,188,916	
033 Bear Lake County	2,289,866,760	-	-	404,306	-	90,286	-	494,592	-	400,000	894,592
041 St. Maries Joint	1,093,095,425	-	-	1,324,030	-	27,395	19,555	1,370,980	-	-	1,370,980
044 Plummer / Worley Jt	1,293,904,691	-	-	604,576	-	24,386	-	628,962	-	-	628,962
052 Snake River	1,050,298,158	-	-	-	-	-	51,385	51,385	-	280,640	332,025
055 Blackfoot	2,062,322,453	-	-	588,984	-	-	-	588,984	-	600,000	1,188,984
	-	-	-	-	-	-	-	-	-	-	-
058 Aberdeen	470,811,567	-	-	950,000	-	-	50,670	1,000,670	216,958	-	1,217,628
059 Firth	458,217,242	-	-	-	-	28,653	-	28,653	-	-	28,653
060 Shelley Joint	1,488,500,765	-	-	-	-	46,384	-	771,384	-	-	771,384
	-	1,503,523,555	-	725,000	-	-	-	-	-	-	-
061 Blaine County	25,580,329,722	-	29,521,000	2,600,000	-	13,097	-	32,193,461	-	-	36,363,165
	-	26,764,643,097	-	-	-	-	59,364	-	-	4,169,704	-
071 Garden Valley	1,386,152,025	-	-	400,000	-	16,856	-	416,856	663,295	-	1,080,151
072 Basin	1,060,744,290	-	-	246,474	-	46,315	-	292,789	-	-	292,789
073 Horseshoe Bend	512,719,507	-	-	191,960	-	10,265	-	202,225	-	-	202,225
083 West Bonner County	5,761,307,452	-	-	-	-	124,331	-	1,690,668	-	-	1,690,668
	-	5,797,311,139	-	1,566,337	-	-	-	-	-	-	-
084 Lake Pend Oreille	13,883,996,320	-	-	12,700,000	-	317,699	-	13,143,350	-	-	13,143,350
	-	14,667,042,638	-	-	-	-	125,651	-	-	-	-
091 Idaho Falls	8,544,412,239	-	-	-	-	-	-	-	-	-	1,742,599
	-	8,848,781,027	-	-	-	-	-	-	-	1,742,599	-
092 Swan Valley Elem	546,829,188	-	133,500	-	-	20,249	121,000	274,749	-	34,251	309,000
093 Bonneville Joint	7,955,110,112	-	-	-	-	-	-	5,800,000	-	-	11,350,000
	-	8,050,840,391	-	5,800,000	-	-	-	-	2,750,000	2,800,000	-
101 Boundary County	2,592,097,433	-	-	-	-	80,675	-	1,333,575	-	-	1,333,575
	-	2,617,760,859	-	1,242,058	-	-	10,842	-	-	-	-
111 Butte County Joint	289,323,221	-	-	-	-	28,904	-	28,904	-	-	28,904
121 Camas County	323,581,236	-	-	170,578	-	10,185	16,006	196,769	-	20,000	216,769
131 Nampa	15,585,391,422	-	-	-	-	523,947	-	-	-	-	-
	-	15,884,430,676	-	3,971,471	-	-	7,022	4,502,440	-	-	4,502,440
132 Caldwell	5,777,928,914	-	-	-	-	38,004	-	38,004	-	-	2,394,876
	-	5,816,959,919	-	-	-	-	-	-	-	2,356,872	-
133 Wilder	638,208,524	-	-	-	-	-	638,208	638,208	207,826	-	846,034
134 Middleton	4,734,752,821	-	-	-	-	75,933	-	1,575,933	-	-	1,961,848
	-	4,812,006,462	-	1,500,000	-	-	-	-	385,915	-	-

Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2025 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2025 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2025 (15)
\$ 12,984,115		
	13,850,655	16,000,000
4,623,588	450,084	
	107,780	
	130,000	
		900,000
	8,250,000	1,874,630
	1,095,694	
	749,355	
	273,784	
442,000	683,094	469,360
1,550,000	1,717,008	
551,326		400,000
2,215,527		
	1,850,000	830,296
186,705		
	247,026	
50,000	108,040	
	787,104	
	8,000,000	503,930
		40,749
11,327,620		
	1,157,942	
	160,000	103,000
	129,422	
	10,808,529	
	4,100,000	153,128
382,133		
3,759,085		

TAX LEVIES FOR SCHOOL PURPOSES
As Certified by Boards of County Commissioners
for School Year 2025-2026

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)
135	Notus	354,597,592	-	-	-	-	-	351,351	c	-	-	861,755
			355,389,975					11,178	j	70,716	428,510	
136	Melba Joint	673,466,441	-	-	-	-	23,516	40,563	j	-	-	64,079
137	Parma	986,794,401	-	-	124,594	-	77,629	927,972	c	-	-	1,130,195
139	Vallivue	11,290,325,741	-	-	-	-	122,525	-	-	-	-	17,473,893
		-	12,342,608,936	-	7,000,000	-	-	72,806	j	8,278,562	2,000,000	
148	Grace Joint	341,175,532	-	-	228,860	-	455	-	-	-	-	229,315
149	North Gem	227,218,331	-	-	227,223	-	93	2,640	j	-	100,000	329,956
150	Soda Springs Joint	1,672,464,129	-	-	993,000	-	2,275	2,691	j	38,000	498,000	1,533,966
151	Cassia County Joint	3,621,018,964	-	-	-	-	25,789	-	-	-	-	3,013,613
		-	4,092,778,546	-	-	-	-	-	j	59,064	2,954,549	
161	Clark County Joint	203,131,987	-	-	167,468	-	3,990	-	-	-	-	171,458
171	Orofino Joint	1,127,673,883	-	-	1,608,802	-	7,632	30,174	j	-	-	1,646,608
181	Challis Joint	954,041,925	-	-	399,241	-	7,936	-	-	-	50,000	457,177
182	Mackay Joint	325,243,161	-	-	-	-	12,128	-	-	-	47,279	59,407
191	Prairie Elementary	27,740,649	-	-	-	-	2,632	-	-	-	-	2,632
192	Glenns Ferry Joint	617,744,631	-	-	33,731	-	48,716	20,669	j	-	-	103,116
193	Mountain Home	3,199,548,793	-	-	-	-	35,291	-	-	-	-	35,291
		-	3,274,991,055	-	-	-	-	-	-	-	-	
201	Preston Joint	1,350,254,452	-	-	-	-	52,691	-	-	-	-	52,691
202	West Side Joint	387,361,420	-	-	-	-	56,663	-	-	-	-	56,663
215	Fremont County Joint	4,470,433,649	-	-	-	-	41,334	-	-	-	-	319,761
		-	4,478,013,345	-	-	-	-	-	-	-	278,427	
221	Emmett Independent	3,193,086,471	-	-	-	-	50,128	-	-	-	-	50,128
231	Gooding Joint	977,103,349	-	-	-	-	2,814	55,666	j	-	653,940	712,420
232	Wendell	737,449,312	-	-	64,333	-	-	57,260	j	-	-	121,593
233	Hagerman Joint	427,105,675	-	-	-	-	10,363	17,479	j	-	122,477	150,319
234	Bliss Joint	198,976,309	-	-	-	-	10,200	-	-	-	-	10,200
242	Cottonwood Joint	323,225,436	-	-	-	-	26,177	-	-	-	-	26,177
243	Salmon River	341,260,332	-	-	-	-	-	-	-	-	-	400,121
		-	353,094,606	-	392,309	-	-	7,812	j	-	-	
244	Mountain View	1,750,155,058	-	-	2,012,460	-	47,838	286	j	-	-	2,060,584
251	Jefferson County Jt	3,586,219,669	-	-	-	-	-	-	-	265,421	-	265,421
		-	-	-	-	-	-	-	-	-	-	
252	Ririe Joint	455,089,684	-	-	49,704	-	8,630	-	-	-	-	58,334
253	West Jefferson	357,378,497	-	-	143,652	-	-	-	-	-	300,000	443,652
		2,704,129,143	-	-	-	-	-	-	-	-	-	
261	Jerome Joint	-	2,897,687,470	-	1,737,235	-	-	111,132	j	1,889,049	700,000	4,437,416
262	Valley	409,925,691	-	-	-	-	7,954	41,172	j	-	150,209	199,335
271	Coeur d' Alene	26,492,849,642	-	-	-	-	220,811	-	-	-	-	18,927,365
		-	27,470,123,334	-	18,706,554	-	-	-	-	-	-	
272	Lakeland Joint	9,807,710,511	-	-	-	-	106,639	-	-	-	-	3,625,834
		-	9,920,386,571	-	3,519,195	-	-	-	-	-	-	
273	Post Falls	9,981,241,451	-	-	-	-	119,541	-	-	-	-	3,445,129
		-	10,452,345,413	-	3,325,588	-	-	-	-	-	-	

Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2025 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2025 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2025 (15)
269,284		
567,046		
384,400	525,406	
8,969,772		
225,000	271,140	
	122,777	
752,668		
1,868,730	2,795,000	145,451
	82,532	
	1,076,198	
	300,759	
	85,000	106,812
	316,269	
	2,700,000	
	1,000,000	
		120,000
	1,500,000	421,573
	759,000	296,060
441,455	535,667	
		277,523
		50,000
	175,000	
	132,620	
	923,540	
5,778,348		
325,413	327,296	
320,000	216,348	
3,482,644		
	300,000	149,791
1,988,925	6,293,446	
	4,000,805	
2,490,000	2,632,963	

TAX LEVIES FOR SCHOOL PURPOSES
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for School Year 2025-2026

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 2025 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2025 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2025 (15)
274	Kootenai Joint	1,745,009,197	-	-	-	-	15,455	-	1,196,786	-	-	1,196,786		191,669	
			1,746,110,049		1,181,331										
281	Moscow	3,231,598,759	-	-	11,365,426	-	-	-	11,365,426	-	-	11,365,426			
			3,340,902,853												
282	Genesee Joint	322,118,874	-	-	1,133,401	-	-	33,006	1,166,407	84,631	-	1,251,038			
283	Kendrick Joint	258,042,960	-	-	644,031	-	-	12,540	656,571	-	60,000	716,571			
285	Potlatch	490,092,705	-	-	1,303,265	-	6,239	-	1,309,504	-	-	1,309,504			
287	Troy	308,702,579	-	-	696,605	-	-	11,561	708,166	-	-	708,166			
288	Whitepine Joint	346,707,471	-	-	682,609	-	-	14,024	696,633	-	-	696,633			
291	Salmon	1,326,688,841	-	-	540,000	-	36,844	-	576,844	889,926	-	1,466,770			
292	South Lemhi	149,726,969	-	-	-	-	13,826	-	13,826	-	-	13,826			
302	Nezperce Joint	183,634,866	-	-	290,358	-	2,484	5,784	298,626	-	-	298,626		154,642	
304	Kamiah Joint	432,795,198	-	-	-	-	7,392	-	7,392	-	-	7,392			
305	Highland Joint	236,298,064	-	-	450,841	-	6,678	7,312	464,831	-	50,000	514,831			
312	Shoshone Joint	426,284,461	-	-	-	-	5,868	8,730	14,598	-	-	14,598			
314	Dietrich	119,763,117	-	-	-	-	-	3,776	3,776	-	-	3,776			
316	Richfield	138,613,766	-	-	180,000	-	7,663	12,384	200,047	-	-	200,047			
		3,432,750,632	-	-	-	-	159,424	-	-	-	-	-			
321	Madison	-	3,766,117,976	-	1,995,000	-	-	-	2,154,424	2,280,603	-	4,971,923			
			3,613,423,734							536,896			4,979,351		
322	Sugar-Salem Joint	718,145,197	-	-	-	-	25,000	-	25,000	-	-	25,000			
			747,286,003											536,586	450,000
331	Minidoka County Jt	3,077,669,562	-	-	-	-	21,377	-	1,301,800	-	-	1,301,800			
			3,136,714,580		1,233,654			46,769					2,700,776	1,016,346	
340	Lewiston Independent	5,540,122,103	-	-	4,897,467	-	-	-	26,080,669	-	-	26,080,669			
			5,710,790,944		20,955,727			227,475					3,600,000	322,925	
341	Lapwai	294,005,174	-	-	-	-	46,127	-	46,127	-	-	46,127			
342	Culdesac Joint	102,805,756	-	-	161,659	-	4,904	4,545	171,108	-	-	171,108			
351	Oneida County	578,865,288	-	-	-	-	-	-	-	-	120,000	120,000			
													841,749	88,341	
363	Marsing Joint	713,314,192	-	-	-	-	39,591	740,617	780,208	936,415	-	1,716,623			
													732,573		
364	Pleasant Valley Elem	35,673,484	-	-	-	-	12,530	-	12,530	-	-	12,530			
365	Bruneau-Grand View Jt	385,567,683	-	-	497,404	-	5,631	-	503,035	-	-	503,035			
370	Homedale Joint	854,951,087	-	-	-	-	8,800	832,881	841,681	-	803,054	1,644,735			146,946
371	Payette Joint	1,220,673,585	-	-	-	-	3,286	-	14,642	-	-	14,642			495,000
			1,238,548,244					11,356							
372	New Plymouth	901,539,274	-	-	58,961	-	39,156	157,512	255,629	-	-	255,629			
373	Fruitland	1,644,037,557	-	-	101,192	-	46,093	6,248	153,533	-	350,000	503,533			
													504,000	291,039	
381	American Falls Joint	1,582,833,075	-	-	-	-	-	-	2,136,089	-	-	2,136,089			
			1,589,850,712		1,960,869			175,220			595,564	2,731,653			
382	Rockland	76,938,579	-	-	44,706	-	-	6,362	51,068	-	-	51,068			
383	Arbon Elementary	46,650,122	-	-	-	-	-	13,669	13,669	-	-	13,669			
391	Kellogg Joint	1,477,214,312	-	-	2,146,688	-	-	135,130	2,281,818	-	-	2,281,818			
392	Mullan	241,056,270	-	-	675,000	-	11,145	15,096	701,241	-	-	701,241			
393	Wallace	700,281,024	-	-	1,239,018	-	-	-	1,239,018	-	-	1,239,018			
394	Avery	209,331,070	-	-	-	-	1,074	45,000	163,594	-	-	163,594			
		6,765,774,717	-	-	-	-	20,357	-	-	-	-	-			
401	Teton County	-	6,891,619,912	-	4,932,000	-	-	-	4,952,357	1,017,774	500,000	6,470,131			
			6,813,691,009										1,722,082		

TAX LEVIES FOR SCHOOL PURPOSES
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for School Year 2025-2026

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)	
411 Twin Falls	7,766,740,561	-	-	-	-	122,300	-	6,141,277	-	-	10,891,277	
	-	8,398,166,086	-	6,018,977	-	-	-		-	4,750,000		
412 Buhl Joint	1,161,513,527	-	-	-	-	13,563	-	35,232	-	-	35,232	
	-	1,167,895,342	-	-	-	-	21,669		j	-		
413 Filer	1,032,274,903	-	-	175,258	-	-	-	175,258	-	-	175,258	
414 Kimberly	1,265,116,575	-	-	572,926	-	61,730	20,716	j	655,372	300,000	955,372	
415 Hansen	238,108,732	-	-	26,961	-	21,280	15,996	j	64,237	200,000	264,237	
416 Three Creek Jt Elem	33,064,537	-	-	-	-	-	8,611	j	8,611	25,101	33,712	
417 Castleford Joint	237,968,681	-	-	95,324	-	37,489	18,645	j	151,458	-	151,458	
418 Murtaugh Joint	256,739,432	-	-	-	-	6,734	28,761	j	35,495	121,552	157,047	
421 McCall-Donnelly Joint	11,199,366,545	-	5,658,712	-	-	38,076	-	6,371,243	-	-	7,514,942	
	-	11,295,274,123	-	650,000	-	-	24,455		j	1,143,699		
422 Cascade	1,686,987,784	-	-	650,000	-	11,121	11,230	j	672,351	13,799	686,150	
431 Weiser	997,352,899	-	-	-	-	25,751	27,905	j	53,656	-	53,656	
432 Cambridge Joint	320,131,002	-	-	-	-	2,495	49,001	j	51,496	-	51,496	
433 Midvale	211,696,794	-	-	-	-	8,876	86,309	j	95,185	-	95,185	
Total	\$ 393,252,836,940	\$ 364,073,354,669	\$ 180,430,732	\$ 157,479,677	\$ -	\$ 4,607,792	\$ 6,348,394		\$ 348,866,595	\$ 21,694,586	\$ 33,857,883	\$ 404,419,064

Revenue from School District Facilities Payment Used to Reduce Amount Levied for Bonds in Tax Year 2025 (13)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Supplementals in Tax Year 2025 (14)	Revenue from School District Facilities Payment Used to Reduce Amount Levied for Plant Facilities in Tax Year 2025 (15)
6,500,000	1,181,023	
	650,000	
1,065,750	298,289	
1,520,000	227,074	
	263,039	
4,746		
	254,676	
303,494		53,448
1,225,201		
176,701		
	750,000	310,000
	100,000	
\$ 96,120,031	\$ 93,018,979	\$ 23,847,697

Market Values By County

COUNTY	DIST. NO.	LOCATION	VALUATION
ADA	001	Boise Independent	49,947,294,848
	002	Meridian Joint	58,905,144,429
	003	Kuna Joint	5,893,285,362
	136	Melba Joint	68,156,569
ADAMS	011	Meadows Valley	798,731,506
	013	Council	494,769,776
	243	Salmon River	26,737,918
	421	McCall-Donnelly Joint	86,133,353
	432	Cambridge Joint	74,213,558
BANNOCK	021	Marsh Valley Joint	1,613,561,731
	025	Pocatello	8,675,049,393
	148	Grace Joint	308,447
	201	Preston Joint	523,461
	202	West Side Joint	8,784,609
BEAR LAKE	033	Bear Lake County	2,289,866,760
	150	Soda Springs Joint	44,765,400
BENEWAH	041	St. Maries Joint	1,091,613,703
	044	Plummer/Worley Joint	340,084,555
	274	Kootenai Joint	7,435,495
BINGHAM	052	Snake River	1,050,298,158
	055	Blackfoot	2,062,322,453
	058	Aberdeen	470,811,567
	059	Firth	458,217,242
	060	Shelley Joint	1,098,921,941
	093	Bonneville Joint	4,291,766
BLAINE	061	Blaine County	25,580,329,722
BOISE	001	Boise Independent	925,095
	071	Garden Valley	1,386,152,025
	072	Basin	1,060,744,290
	073	Horseshoe Bend	512,719,507
	221	Emmett Independent	307,852
BONNER	083	West Bonner County	5,761,307,452
	084	Lake Pend Oreille	13,883,996,320
	272	Lakeland	45,850,468
BONNEVILLE	060	Shelley Joint	389,578,824
	091	Idaho Falls	8,544,412,239
	092	Swan Valley Elementary	546,829,188
	093	Bonneville Joint	7,950,828,346
	150	Soda Springs Joint	11,379,304
	252	Ririe Joint	150,799,336
BOUNDARY	101	Boundary County	2,592,097,433
BUTTE	111	Butte County Joint	279,742,135
	182	Mackay Joint	12,111,438
CAMAS	121	Camas County	323,581,236
CANYON	002	Meridian Joint	579,323,640
	003	Kuna Joint	668,303,624
	131	Nampa	15,585,391,422

	132	Caldwell	5,777,928,914
	133	Wilder	638,208,524
	134	Middleton	4,734,752,821
	135	Notus	354,597,592
	136	Melba Joint	472,824,882
	137	Parma	986,794,401
	139	Vallivue	11,290,325,741
	363	Marsing Joint	115,697,611
	370	Homedale Joint	341,958,939
CARIBOU	021	Marsh Valley Joint	64,596
	148	Grace Joint	300,584,277
	149	North Gem	227,218,331
	150	Soda Springs Joint	1,616,319,425
CASSIA	151	Cassia County Joint	3,608,813,104
	331	Minidoka County Joint	73,303,069
	381	American Falls Joint	23,798,195
	418	Murtaugh Joint	45,891,032
CLARK	161	Clark County Joint	203,131,987
CLEARWATER	171	Orofino Joint	1,079,168,735
	283	Kendrick Joint	10,727,797
	288	Whitepine Joint	82,138,221
	302	Nezperce Joint	12,800,690
CUSTER	111	Butte County Joint	9,581,086
	181	Challis Joint	920,094,099
	182	Mackay Joint	313,131,723
ELMORE	191	Prairie Elementary	27,740,649
	192	Glenns Ferry Joint	600,825,872
	193	Mountain Home	3,199,548,793
	234	Bliss Joint	5,293,538
	365	Bruneau-Grand View Joint	47,341,955
FRANKLIN	148	Grace Joint	40,282,808
	201	Preston Joint	1,349,730,991
	202	West Side Joint	378,576,811
FREMONT	215	Fremont County Joint	4,450,143,519
	322	Sugar-Salem Joint	148,160,829
GEM	221	Emmett Independent	3,192,778,619
GOODING	231	Gooding Joint	955,253,827
	232	Wendell	737,449,312
	233	Hagerman Joint	385,514,137
	234	Bliss Joint	189,124,539
	261	Jerome Joint	84,828,859
	412	Buhl Joint	60,662,351
IDAHO	242	Cottonwood Joint	322,722,834
	243	Salmon River	314,522,414
	244	Mountain View	1,750,155,058
	302	Nezperce Joint	24,059,746
	304	Kamiah Joint	319,202,951
	305	Highland Joint	2,251,542
JEFFERSON	251	Jefferson County Joint	3,540,309,270

	252	Ririe Joint	304,290,348
	253	West Jefferson	357,378,497
JEROME	261	Jerome Joint	2,618,435,715
	262	Valley	409,925,691
	312	Shoshone Joint	8,157,118
	331	Minidoka County Joint	78,764,826
KOOTENAI	044	Plummer/Worley Joint	953,820,136
	271	Coeur d'Alene	26,492,849,642
	272	Lakeland	9,761,860,043
	273	Post Falls	9,981,241,451
	274	Kootenai Joint	1,737,573,702
	391	Kellogg Joint	227,408,937
LATAH	281	Moscow	3,231,598,759
	282	Genesee Joint	265,404,277
	283	Kendrick Joint	185,180,536
	285	Potlatch	490,092,705
	287	Troy	308,702,579
	288	Whitepine Joint	264,569,250
LEMHI	181	Challis Joint	33,947,826
	291	Salmon	1,326,688,841
	292	South Lemhi	149,726,969
LEWIS	171	Orofino Joint	1,745,909
	242	Cottonwood Joint	502,602
	302	Nezperce Joint	146,774,430
	304	Kamiah Joint	113,592,247
	305	Highland Joint	192,040,352
	342	Culdesac Joint	2,553,094
LINCOLN	231	Gooding Joint	21,849,522
	261	Jerome Joint	864,569
	312	Shoshone Joint	418,127,343
	314	Dietrich	119,763,117
	316	Richfield	138,613,766
	331	Minidoka County Joint	54,805,161
MADISON	215	Fremont County Joint	20,290,130
	251	Jefferson County Joint	45,910,399
	321	Madison	3,432,750,632
	322	Sugar-Salem Joint	569,984,368
MINIDOKA	331	Minidoka County Joint	2,870,796,506
NEZPERCE	171	Orofino Joint	46,759,239
	282	Genesee Joint	56,714,597
	283	Kendrick Joint	62,134,627
	305	Highland Joint	42,006,170
	340	Lewiston Independent	5,540,122,103
	341	Lapwai	294,005,174
	342	Culdesac Joint	100,252,662
ONEIDA	151	Cassia County Joint	7,564,104
	351	Oneida County	578,865,288
OWYHEE	136	Melba Joint	132,484,990
	192	Glenns Ferry Joint	16,918,759

	363	Marsing Joint	597,616,581
	364	Pleasant Valley Elementary	35,673,484
	365	Bruneau-Grand View Joint	338,225,728
	370	Homedale Joint	512,992,148
	416	Three Creek Joint Elementary	27,842,450
	417	Castleford Joint	2,877,907
PAYETTE	371	Payette Joint	1,196,975,950
	372	New Plymouth	901,539,274
	373	Fruitland	1,644,037,557
POWER	381	American Falls Joint	1,559,034,880
	382	Rockland	76,938,579
	383	Arbon Elementary	46,650,122
SHOSHONE	041	St. Maries Joint	1,481,722
	391	Kellogg Joint	1,249,805,375
	392	Mullan	241,056,270
	393	Wallace	700,281,024
	394	Avery	209,331,070
TETON	401	Teton County	6,765,774,717
TWIN FALLS	151	Cassia County Joint	4,641,756
	233	Hagerman Joint	41,591,538
	234	Bliss Joint	4,558,232
	411	Twin Falls	7,766,740,561
	412	Buhl Joint	1,100,851,176
	413	Filer	1,032,274,903
	414	Kimberly	1,265,116,575
	415	Hansen	238,108,732
	416	Three Creek Joint Elementary	5,222,087
	417	Castleford Joint	235,090,774
	418	Murtaugh Joint	210,848,400
VALLEY	421	McCall-Donnelly Joint	11,113,233,192
	422	Cascade	1,686,987,784
WASHINGTON	371	Payette Joint	23,697,635
	431	Weiser	997,352,899
	432	Cambridge Joint	245,917,444
	433	Midvale	211,696,794

Total: \$ 393,252,846,940.00

2025 – 2026

GENERAL SUMMARY

- Column (2) \$393,252,836,940 - Total state market value excluding the homeowner's exemption of \$58,890,595,188
- Column (5) Seventy (70) districts have supplemental levies totaling \$157,479,677 statewide.
- Column (6) Zero (0) districts had emergency school levies totaling \$0 statewide.
- Column (7) Eighty-Seven (87) districts have tort levies totaling \$4,607,792 statewide.
- Column (8) Five (5) districts have cooperative service levies totaling \$3,493,726. Three (3) districts have tuition levies totaling \$18,769. Fifty-Eight (58) districts had a judgment levy totaling \$2,705,899.
- Column (10) Nineteen (19) districts have levies for redemption of bonds and payment of interest totaling \$21,694,586.
- Column (11) Thirty-Five (35) districts have plant facility levies totaling \$33,857,883.
- * The average School District Subtotal levy (column 9) is 0.000690532
- * The average School District Total levy (column 12) is 0.000863479
- Column (13) Fifty (50) 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 \$ \$96,120,031
- Column (14) Seventy (70) 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 \$ \$93,018,979.
- Column (15) Twenty-Three (23) 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 \$23,847,697.

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.