COUNTY REVENUES

COUNTY REVENUE SOURCES

- Local property taxes
- State revenue sharing
- Federal land payments
- Fees for service
- Fines
- Grants
- Interest
- Other
COUNTY REVENUE SOURCES

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Percentage</th>
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<tr>
<td>P-Tax Replacement</td>
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<td>Cash Forward</td>
<td>14%</td>
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<tr>
<td>Other Revenue</td>
<td>41%</td>
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<tr>
<td>Property Tax</td>
<td>44%</td>
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DEDICATED (RESTRICTED) REVENUE

- Revenue that can only be used towards a legally restricted purpose, including:
  - Dedicated property tax revenues (i.e.: justice fund, district court fund, etc.),
  - Highway user revenue,
  - Court revenue,
  - Snowmobile/waterways revenue,
  - 911 fees,
  - Election consolidation revenue,
  - SRS funds,
  - Enterprise funds, and
  - 50% of liquor funds (if not in a community college district).
GENERAL (UNRESTRICTED) REVENUE

- Revenue that can be used for any government purpose, including:
  - PILT,
  - Sales tax revenue sharing,
  - Property tax replacement (Ag & personal property),
  - Current expense fund property taxes (within funds and levy limits), and
  - 50% Liquor funds (unless in a community college district).

COUNTY BUDGET FUNDS

- General or Current Expense
- Airport
- Ambulance
- Ad Valorem (Revaluation)
- Justice
- Ignition Interlock
- District Court
- Election Consolidation
- Fairgrounds and Buildings
- Health District
- Historical Society
- Charity (Indigent)
- Trusts
- Drug Court
- Road & Bridge
- Community College
- Parks & Recreation
- Pest Control
- Snowmobile
- Solid Waste
- Tort
- Veterans’ Memorial
- Waterways
- Noxious Weed
- 911 Emergency Communications
- EMS
- Enterprise Funds
STATE SHARED REVENUES

REVENUE SHARING

- State revenue sharing apportionment:
  - $1,320,000 apportioned 1/44 to each county
  - Balance is apportioned based on population
- Base and excess apportionment (inventory replacement):
  - Base payment fixed at 1999 payment
  - Excess apportioned to counties based on population
- Section 63-3638, Idaho Code
- NOTE: Sales tax revenues are very susceptible to economic downturns.
SALES TAX REVENUE SHARING

REVENUE SHARING (AGGREGATE)
## REVENUE SHARING

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<th>FY2019</th>
<th>FY2020</th>
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<td>6.10%</td>
<td>7.80%</td>
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<td>State Share and</td>
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<td>Base &amp; Excess</td>
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<td>$96,393,620</td>
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<tr>
<td>% Change</td>
<td>5.67%</td>
<td>8.30%</td>
<td>1.58%</td>
<td>4.47%</td>
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</table>

Note: Total Sales Tax values are based on the "Governor's Forecast"; the State Share and Base & Excess values are based on a linear regression forecast.

### REVENUE SHARING

**Statewide Revenue Sharing** (Aggregate of Base & Excess and State Share)

Statewide Distributions

- $60 M
- $75 M
- $90 M
- $105 M

Rate of Increase = $4.375 M / Year

- 2010: $60 M
- 2012: $75 M
- 2014: $90 M
- 2016: $105 M
- 2018: $105 M
- 2020: $103.9 M (4.47%)

- 2010: 1.58%
- 2012: 3.40%
- 2014: 5.28%
- 2016: 7.16%
- 2018: 9.04%
- 2020: 10.92%
FIXED PROPERTY TAX REPLACEMENT

- Fixed amounts paid from state sales tax collections for replacement of certain exempted agricultural and business personal property taxes:
  - Agricultural exemption (Section 63-3638(11), Idaho Code) and
  - Business personal property tax exemption (Section 63-3638(13), Idaho Code).

PROPERTY TAX REPLACEMENT

- 2018 Business PPT Replacement
  - $710K
  - $50K
  - $0K
- 2018 Ag Equipment Tax Replacement
  - $700K
  - $50K
  - $0K
PROPERTY TAX REPLACEMENT

<table>
<thead>
<tr>
<th>County</th>
<th>Business PPT Replacement</th>
<th>Ag Equipment Tax Replacement</th>
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<td>Gem</td>
<td>$65,643.29</td>
<td>$54,618.00</td>
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Total: $4,574,665.32

ELECTION CONSOLIDATION

- Sales tax distribution to counties to assist with the costs of conducting consolidated elections (Section 63-3638(8), Idaho Code).
- $4,100,000 apportionment indexed annually based on CPI:
  - $2,200,000 apportioned equally to 44 counties ($50,000),
  - Balance apportioned based on population.
ELECTION CONSOLIDATION

HIGHWAY DISTRIBUTION ACCOUNT

- Includes fuel taxes, registration fees, and other user generated revenues.
- 40-701(2) Distribution (highway maintenance and construction):
  - 38% to local units of government, 57% to ITD, and 5% to ISP (will phase out over five years and 40% will be distributed locals/60% to ITD).
- 40-701(3) Distribution (only highway maintenance):
  - 40% to local units of government and 60% to ITD.
HDA LOCAL DISTRIBUTION

- 30% to cities by population.
- 70% to counties and highway districts as follows:
  - 10% allocated equally among 44 counties,
  - 45% allocated based on the number of improved miles,
  - 45% allocated by number of vehicle registrations in each county.

HIGHWAY DISTRIBUTION ACCOUNT

2018 HDA Annual Dispersion
- $6.0M
- $4.0M
- $2.0M
- $250K

Diagram showing distribution of funds to counties in Idaho.
HIGHWAY DISTRIBUTION ACCOUNT


Rate of Increase = $2.902M / Year

Statewide Annual Highway Distribution Account

Rate of Increase = 4.78%
LIQUOR FUND

- Revenue sharing from the sale of liquor from state liquor stores.
- Revenues are distributed 50% to the state/50% to cities and counties.
- Local share is distributed 60% to cities/40% to counties (will phase in to a 49%/51% split by 2023 as a result of H0643).
- Up to 50% of county share must be spent on out of district tuition.
- Any balance of the distribution can be used for any general purpose.
- NOTE: Counties within a community college district can use 100% of distribution for any general purpose.
- Section 23-404, Idaho Code

LIQUOR FUND

![Map showing distribution of liquor funds across Idaho counties]

2018 Liquor Distribution

- $4.8M
- $800K
- $100K
- $11.2K
FISH & GAME FEE IN LIEU OF TAXES (FILT)

- In 1990 the Idaho Constitution was amended (Article VII, Section 4) to allow the Idaho Department of Fish and Game to collect a fee on lands they manage as a means to hold counties harmless for property taxes lost due to the transfer of private lands to tax-exempt public lands.

- The fee cannot exceed the property tax for the property at the time of purchase (unless the tax would have increased otherwise).

- In 2018, there were 210,018 eligible acres subject to FILT (less than half of a percent of Idaho’s total acres), totaling an annual statewide fee of $225,916.05.
FISH & GAME FEE IN LIEU OF TAXES (FILT)

FEDERAL LAND PAYMENTS
PAYMENT IN LIEU OF TAXES (PILT)

- General government funding to counties through Payment-in-Lieu-of-Taxes program.
- Intended to compensate counties for the loss of tax revenues due to the tax exempt status of federal lands.
- Only counties are eligible in Idaho to receive PILT.
- Actual payment based on numerous factors, including:
  - Population,
  - Eligible federal land acres, and
  - Prior year federal land payments from other programs.

PILT
PILT

Statewide Annual PILT Distribution

Rate of Increase = $1.231 M / Year


Statewide Distributions

$10.0 M  $17.5 M  $25.0 M  $32.5 M  $40.0 M

PILT

$10M  $15M  $20M  $25M  $30M  $35M  $40M


PILT

Rate of Increase = $1.231 M / Year
SECURE RURAL SCHOOLS (SRS)

- 70% of state payment is distributed to eligible counties and highway districts.
- 30% is distributed to eligible school districts.
- Of the 70% apportioned to eligible counties and highway districts:
  - 80-85% for use on road and bridge construction and maintenance (Title I), and
  - 15-20% for special RAC (Title II) and county (Title III) projects.
- SRS was not funded in 2016.
- SRS is funded for 2017 and 2018 through recently adopted federal omnibus spending package.

### SRS

<table>
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<th>County</th>
<th>Title II</th>
<th>Title II</th>
<th>Title III</th>
<th>Total</th>
<th>County</th>
<th>Title II</th>
<th>Title II</th>
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<th>Total</th>
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</thead>
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<td>$1,327,402.15</td>
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<td>$2,882,455.14</td>
<td>$1,327,402.15</td>
<td>$26,429,752.14</td>
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</tbody>
</table>
SRS

Rate of Increase = −$224.011 K / Year

Statewide Distributions

PROPERTY TAXES
PROPERTY TAXES

- 44% of county operating revenues come from property taxes
- Property tax budgets in Idaho are budget driven (not rate driven)
- Property tax budgets are based on need, not fixed levy rates
- Prevents volatility

PROPERTY TAX DISTRIBUTION

- Schools: $571,900,000
- Cities: $513,900,000
- Counties: $507,400,000
- Highways: $115,100,000
- Other: $201,900,000
DISTRIBUTION OF COUNTY PROPERTY TAXES

[A bar chart showing distribution of county property taxes with categories: Current Expense, Justice, Charity, District Court, Revaluation, Other Levies.]

AVERAGE PROPERTY TAX RATES

Urban (Incorporated City): 1.51%
Rural (Unincorporated County): 0.99%
THE PROPERTY TAX BUDGET

- The 3% Cap
- Statutory Levy Caps
- New Construction Revenues
- Forgone Property Taxes

3% PROPERTY TAX BUDGET CAP

- Property tax budgets cannot increase by more than 3% (Section 63-802, Idaho Code).
- The 3% increase is calculated using the highest property tax budget from the previous three years.
- The 3% cap does not apply to your total county budget.
- The 3% cap does not apply to new construction revenue or forgone property taxes.
STATUTORY LEVY LIMITS

- Individual property tax levies have individual property tax caps (or ceilings).
- Examples:
  - Current expense levy: .0026 (w/o justice levy) or .0020 (w/justice levy) (Section 63-805, Idaho Code)
  - Justice levy: .002 (Section 63-805, Idaho Code)
  - District court levy: .0004 (Section 31-867, Idaho Code)
  - Charity levy: .0001 (Section 31-8xx, Idaho Code)
- Once an individual property tax levy reaches its limit, it cannot be increased.

IMPACT OF BUDGET CAPS ON COUNTIES

<table>
<thead>
<tr>
<th></th>
<th>Budget Capped</th>
<th>Levy Capped</th>
<th>Not Capped</th>
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</thead>
<tbody>
<tr>
<td>Number of County</td>
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<td>15</td>
<td>14</td>
</tr>
</tbody>
</table>
NEW CONSTRUCTION

- New taxable market value from:
  - Construction of new structure,
  - Additions or alterations to existing non-residential structures,
  - Change in land use classification,
  - Increases over base value in urban renewal revenue allocation area after URA is closed, and
  - Other items allowed under Section 63-301A, Idaho Code.

- New construction property taxes are calculated by multiplying the prior year levy rate by the new construction taxable market value.
MEDIAN NEW CONSTRUCTION AND BUDGET/LEVY CAPS (SOURCE: OPE)

- Budget Capped: $48,045
- Levy Capped: $18,599
- Not Capped: $86,411

COUNTY NEW CONSTRUCTION PROPERTY TAXES

Map showing 2019 New Construction amounts in various counties, ranging from $1.5K to $4.5M.
FORGONE PROPERTY TAXES

- Forgone property taxes include amounts that could have been budgeted under the 3% cap but were not.
- Authority to budget forgone property taxes never ends.
- Tax Commission compiles and maintains list of available forgone property taxes for all taxing districts.
- Forgone property taxes should not be treated as a property tax savings account.
- Forgone property taxes can only be budgeted during the annual timeframe allowed for setting property tax budgets and levies.

STATEWIDE FORGONE PROPERTY TAXES

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<th>Category</th>
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<th>Forgone</th>
<th>Disclaimed</th>
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<td>$91,354.00</td>
<td>$12,387,840.00</td>
<td>$347,083.00</td>
</tr>
<tr>
<td>Highways</td>
<td>$19,093,326.00</td>
<td>$980.00</td>
<td>-</td>
<td>$919,966.00</td>
</tr>
<tr>
<td>Other</td>
<td>$0.00</td>
<td>$0.00</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
BUDGETING FORGONE PROPERTY TAXES

- If a taxing district budgets forgiven property taxes, it must:
  - Provide public notice of its intent to budget forgiven property taxes,
  - Hold a public hearing about the budgeting of forgiven property taxes,
  - Pass a resolution stating the purposes for which forgiven property taxes are being budgeted, and
  - File a copy of the resolution with the county clerk who then files it with the State Tax Commission.

- Tip: Hold public hearing on forgiven property taxes in conjunction with your annual budget hearing.

AVAILABLE COUNTY FORGONE PROPERTY TAXES

*Greyed Counties Have No Forgone Available

2019 Forgone
$12.5M
$100K
$1.0K
$1

*Greyed Counties Have No Forgone Available
DISCLAIMING FORGONE PROPERTY TAXES

- A taxing district may disclaim all or a portion of forgone property taxes resulting from a district not budgeting the full 3% in that budget year.

- To disclaim forgone property taxes a district must:
  - Provide public notice of its intent to disclaim forgone property taxes,
  - Hold a public hearing about disclaiming forgone property taxes,
  - Pass a resolution disclaiming forgone property taxes, and
  - File a copy of the resolution with the county clerk who then files it with the State Tax Commission.

- NOTE: Forgone property taxes can only be disclaimed at the annual budget hearing.

EXEMPTIONS

- Because Idaho local governments operate under a budget driven property tax system, exemptions create tax shifts.

- If one class of property owners is granted an exemption, the other classes of property owners must pick up the tab.

- Exemptions also result in levies hitting levy limits.

- 2017 Stats:
  - Full Market Value: $171,039,066,161
  - Net Market Value: $138,338,796,019
  - 19.1% of property value is tax exempt
EXEMPTIONS CREATE TAX SHIFTS

No property tax exemptions.

Curley benefits from a 50% property tax exemption.

Larry $100
Moe $100
Curley $100

Larry $125
Moe $125
Curley $50

NET TAXABLE MARKET VALUE

Residential
Commercial
Utilities
Agricultural
Timber
Mining

$103,723,763,420
$36,865,391,010
$6,468,890,494
$4,775,000,834
$850,896,296
$471,554,084
EXEMPTIONS

$32,715,672,390
$26,967,951,427
$5,490,310,911
$891,459,800
$247,348,877
$189,931,467
$54,299,359

Homeowners  Agricultural  Urban Renewal Increment  Capital Investment  Business Investment  Site Improvements  Other

IMPACT OF EXEMPTIONS

Residential
Agricultural
Commercial

24.0%  24.0%
76.0%  76.0%

85.0%  85.0%
15.0%  15.0%

3.1%  3.1%
96.9%  96.9%

Taxable  Exempt
PROPERTY TAX BUDGET CONSIDERATIONS

- Delinquent property taxes
- Property tax appeals
- Cannot increase collections from certified levy amount(s)

MISCELLANEOUS PROPERTY TAX PROVISIONS

- Assessment Notice
- Appeals Process
- County Board of Equalization
- Levy Certification
- Tax Notices
OTHER REVENUES

COUNTY FEES FOR SERVICE

- 31-870. FEES FOR COUNTY SERVICES. (1) Notwithstanding any other provision of law, a board of county commissioners may impose and collect fees for those services provided by the county which would otherwise be funded by ad valorem tax revenues. The fees collected pursuant to this section shall be reasonably related to, but shall not exceed, the actual cost of the service being rendered.

- Examples:
  - Enterprise fees
  - Copy, records fees
  - Building permits and fees
COUNTY FEES WITH SPECIFIC STATUTORY AUTHORITY

- Franchise fees
- Impact fees
- Computerized mapping fees
- Vehicle licensing and registration admin fees

STATUTORY FEES

- District Court Fees
- Driver License Fees
- e911 Fees
- Recording Fees
- Etc.
CASH FORWARD/FUND BALANCE DRAW

- Revenues from reserve accounts/fund balances can be budgeted
- PILT/SRS fund balances
- Dedicated fund balances can only be used for dedicated purposes