

LEVY RATES

PROPERTY
TAX

PROPERTY TAXES LEVY RATE

$$\frac{\text{PROPERTY TAX REVENUE}}{\text{DISTRICT VALUE}}$$

$$\frac{\$1,000,000}{1,000,000,000} = 0.001000000$$

VALUES TERMINOLOGY

DEFINED IN IDAHO CODE:

Market Value (I.C. §63-201) – The amount of money for which a property would exchange hands between a willing seller and an informed, capable buyer.

Market Value For Assessment Purpose (I.C. §63-205) – All real, personal and operating property **subject** to property taxation.

Taxable Value (I.C. §63-201) – Market value for assessment purposes, less applicable exemptions or other statutory provisions.

Increment Value (I.C. §50-2903) - The total value calculated by summing the differences between the current equalized value of each taxable property in the revenue allocation area and that property's current base value on the base assessment roll.

URBAN RENEWAL VALUES

UTILIZED IN IDAHO CODE (Within RAA):

Equalized Value – Taxable Value

Base Value – Taxable Value of a property in the year a Revenue Allocation Area was established

Increment Value – Taxable value less the Base Value

ABSTRACT VALUES

UAD WEB

PMB106: 2023 Market Value By Taxing District - A2							
2023 Post-Certification							
Taxing District	Net Real & Personal Market Value	Net Estimated "Sub Roll" Market Value	Homeowner Exempt Value Real/Personal Roll (4)	Value Of Newly Annexed Property (Net Taxable) (5)	Urban Renewal Increment (6)	New Construction Roll - 90% (7)	Personal Property Exemption (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
County							
COUNTY	\$1,301,752,805		\$304,381,980			\$42,110,160	\$6,401,776

AUMENTUM

PM006 - 2024 Annual Assessed Value by Taxing District (A2)						
Print Date: 7/16/2024 10:13 am						
DO NOT EXPORT TO EXCEL						
NOTE: If the Taxing District is a HB470 fund (or "NO TIF" or "NUR"); column 2 will include increment, column 7 will not.						
Taxing District	Real/Personal Net Value less Exemptions and Increment	Estimated Sub Roll Market Value	Homeowner's Exemption Value Real & Personal	Personal Property Exemption	Newly Annexed Property	Urban Renewal Increment
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Non State Report

2022 Market (Assessed) Value by Taxing District						
A-2						
All values stated below are less exemptions and urban renewal increments.						
Taxing District	Real & Personal Taxable Value	Estimated "Sub Roll" Taxable Value	PPE 100K to \$250K Difference	Homeowners Exemption Value Real & Personal Roll	Newly Annexed Property	New Construction Roll Value

OPERATING PROPERTY REPORTS

YR040 – Summary of Taxing Districts

***** DISTRICT *****			Col (3) = Urban Renewal Increment Values; should balance back to ID_yr012 Col (4) = Col (1) - Col (3)		
Type	Nbr	Name	(1) Taxable Value	(2) Base Value	(3) Increment Value
0020					(4) Adjusted Taxable Value
	0140	CANYON COUNTY	391,990,907	8,760,538	8,320,441
					383,670,466

YR012 – Urban Renewal by County / TCA

			<u>Base Value</u>	<u>Current Taxable Value</u>	<u>Increment</u>
MIDDLETON EAST UR					
004-0012	10188221	FATBEAM LLC	0.00	36,074.04	36,074.04
004-0012	01002021	IDAHO POWER CO & SUBS	562,369.00	767,915.00	205,546.00
004-0012	06001021	INTERMOUNTAIN GAS COMPANY	95,666.24	114,101.23	18,434.99
004-0013	01002021	IDAHO POWER CO & SUBS	194,909.00	234,844.00	39,935.00
004-0014	01002021	IDAHO POWER CO & SUBS	114,946.00	153,575.00	38,629.00
273-0000	01002021	IDAHO POWER CO & SUBS	20,438.00	25,201.00	4,763.00
274-0000	10188221	FATBEAM LLC	0.00	18,583.60	18,583.60
274-0000	01002021	IDAHO POWER CO & SUBS	114,078.00	140,080.00	26,002.00
274-0000	06001021	INTERMOUNTAIN GAS COMPANY	45,707.20	46,065.72	358.52
275-0000	01002021	IDAHO POWER CO & SUBS	162,203.00	202,969.00	40,766.00
District Totals:			1,310,316.44	1,739,408.59	429,092.15
County Totals:			8,760,537.60	17,080,980.16	8,320,442.56

STATE REPORTS

SEPTEMBER VALUES

County Name				District Category							
Canyon				All							
District Name	Net Real and Personal Value	Estimated Sub-Roll Value	Operating Property Value	Levy Rate Calculation Value	New Construction	Annexation Value (Locally Assessed)	Annexed Operating Property Value	Total Increment Value	Terminating Increment Value	Homeowner's Exemptions	
Canyon County	\$37,426,597,799	\$0	\$383,670,466	\$37,810,268,265	\$1,252,229,103	\$0	\$0	\$1,177,707,898	\$0	\$7,635,705,708	
City of Caldwell	\$8,088,798,783	\$0	\$58,166,335	\$8,146,965,118	\$338,526,849	\$14,030,800	\$100,895	\$7,022,552	\$0	\$1,877,729,790	
City of Greenleaf	\$92,716,600	\$0	\$739,329	\$93,455,929	\$1,682,043	\$0	\$0	\$0	\$0	\$29,990,215	
City of Melba	\$47,917,062	\$0	\$255,120	\$48,172,182	\$3,780,457	\$0	\$0	\$0	\$0	\$17,709,275	
City of Middleton	\$1,488,367,471	\$0	\$7,417,543	\$1,495,785,014	\$55,203,667	\$2,284,450	\$11,385	\$61,381,028	\$0	\$388,223,672	
City of Nampa	\$15,288,199,097	\$0	\$88,354,467	\$15,376,553,564	\$627,025,682	\$32,205,370	\$186,123	\$1,001,757,506	\$0	\$3,208,217,021	

DECEMBER VALUES

County Name				District Category					(Data last updated: 3/11/2025)	
Canyon				All						
Sort#	District Name	Net Real and Personal Value	Operating Property Value	Sub/Missed Roll Value	Year-End Net Value	Main Roll Homeowner's Exemptions	Sub/Missed Roll Homeowner's Exemptions	Year-End Full Value (Includes Homeowner's Exemptions)	Year-End Increment Value (see next page for detail)	
330	Canyon County	\$37,426,597,799	\$383,670,466	\$73,330,812	\$37,883,599,077	\$7,635,705,708	\$0	\$45,519,304,785	\$1,195,928,088	
331	City of Caldwell	\$8,088,798,783	\$58,166,335	\$48,948,091	\$8,195,913,209	\$1,877,729,790	\$0	\$10,073,642,999	\$7,022,552	
332	City of Greenleaf	\$92,716,600	\$739,329	\$567,000	\$94,022,929	\$29,990,215	\$0	\$124,013,144	\$0	
333	City of Melba	\$47,917,062	\$255,120	\$0	\$48,172,182	\$17,709,275	\$0	\$65,881,457	\$0	
334	City of Middleton	\$1,488,367,471	\$7,417,543	\$7,509,251	\$1,503,294,265	\$388,223,672	\$0	\$1,891,517,937	\$61,381,028	
335	City of Nampa	\$15,288,199,097	\$88,354,467	\$15,986,717	\$15,392,540,281	\$3,208,217,021	\$0	\$18,600,757,302	\$1,019,977,696	
336	City of Notus	\$49,130,789	\$2,325,353	\$0	\$51,456,142	\$19,467,470	\$0	\$70,923,612	\$0	
337	City of Parma	\$191,186,875	\$4,602,289	\$0	\$195,789,164	\$56,858,035	\$0	\$252,647,199	\$0	

STATE REPORTS

L2 LEVY RATE CALCULATION

		Please enter any U/R increment			Taxable Value plus Increment		
County	Less U/R Increment	U/R Increment Values					
	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Increment Value of Post-2007 RAAs	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Post-2007 RAA Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
Canyon	\$37,810,268,265	\$1,177,707,898			\$38,987,976,163	\$37,810,268,265	\$37,810,268,265

PROPERTY TAX WEB APPLICATION

CANYON County's L2 Data Entry with Levy Calculation for Tax Year 2024

Select a Category:

COUNTY

Value Verification and Information

Verified Values

L2 Entry	Name	Net Value
Select	Canyon County	\$37,810,268,265

PROPERTY TAXES LEVY RATE

NO URBAN RENEWAL

AMOUNT LEVIED
TAXABLE VALUE

$$\frac{\$1,000,000}{1,000,000,000} = 0.001000000$$

PROPERTY TAXES LEVY RATE

DISTRICT HAS URBAN RENEWAL

EXEMPT FUNDS

All voter approved funds after 2007 except permanent overrides and Judgement Funds

AMOUNT LEVIED
TAXABLE VALUE

$$\frac{\$1,000,000}{1,000,000,000} = 0.001000000$$

PROPERTY TAXES LEVY RATE

DISTRICT HAS URBAN RENEWAL

NON-EXEMPT FUNDS

All remaining funds

$$\frac{\text{AMOUNT LEVIED}}{\text{TAXABLE VALUE (TV) – INCREMENT VALUE (INCR)}}$$

$$1B \frac{\$1,000,000}{(TV) - 200M (INCR)} = \frac{\$1,000,000}{800,000,000} = 0.001250000$$

URBAN RENEWAL QUESTION

If a city has a urban renewal revenue allocation area within the city, what tax payers are impacted?

City Tax Payers Only
or
All County Tax Payers

CLERK/COMMISSIONER TIMELINE

VALUES (4 weeks):

4TH Monday in June – Assessor delivers property roll delivered to county auditor

2nd Monday in July – BOE delivers property roll to county auditor

3rd Monday in July – County auditor reports values to cemetery, hospital, & highway districts.

4th Monday in July – County auditor reports abstract values to state tax commission and reports values to remaining districts.

Levies (2 weeks):

1st Monday in September – State provides operating property values to county

Thursday Prior to 2nd Monday in September – Districts submit Certified Budgets

3rd Monday in September – county commissioners certify levy rates and auditor submits L1 and L2 to state tax commission (4th Monday with approved extension)

Levy Rate Approval (5 weeks):

4th Monday in October – State notifies county of approved levy rates.

QUESTIONS?