

STATEMENT OF PURPOSE

RS25976

The county justice levy was established to allow counties to levy a dedicated property tax to fund county justice related services including sheriffs patrol, jail operations, juvenile detention, misdemeanor and juvenile probation, prosecution, public defense, and certain court related personnel costs. The current statutory levy limit for the county justice levy is twenty hundredths of a percent of a taxable market value (.002). Thirty-two counties currently levy a justice levy. Of these 32 counties, 16 are at or near statutory levy limits, thus capping their ability to raise revenues to pay for necessary justice related services. This legislation will increase the statutory limit on the county justice levy to twenty-five hundredths of a percent of taxable market value (.0025).

FISCAL NOTE

There is no fiscal impact on the state general fund. The legislation will permit counties who are currently levy capped to increase their justice levy; however, any county that increases its justice levy will have to reduce other county property tax levies to offset increases in the justice levy unless the county has available forgone property taxes. Pursuant to Section 63-802, Idaho Code, a county's overall annual budget increase will remain capped at 3% plus any growth attributed to new construction and forgone property taxes.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).