

# School Levies

	Idaho Code	
Local M & O (Maintenance & Operation)	33-802	Higher of actual or adjusted prior year's market value multiplied by 0.003 minus appropriate agriculture replacement money.
Supplemental (override)	33-802	requires election (simple majority), no dollar limit (up to 2 years except for special permanent)
Emergency	33-805 63-805	levy limit of 0.0006, no election required, requires increase in ADA (average daily attendance)
Tort	6-927	subject to 3% annual cap
COSA (Cooperative Service Agency)	33-317	levy limit of 0.001, voter approved for up to 10 years
Tuition	33-1408	subject to 3% annual cap
Judgement	33-802 63-1305	amount necessary to satisfy obligation
Bond	33-1103	limited to 5% of prior year's actual market value, except for elementary school districts (2%), election required (66 2/3%)
Plant Facility	33-804	levy limit of 0.004 1st year only, then capped based on ballot measure language, different passage rates depending proposed plant facility and bond levy. Term limit of 10 years, unless all or portion for safety & health, then 20 years.