

TITLE 33
EDUCATION

CHAPTER 8
BUDGET AND TAX LEVY

33-801. SCHOOL DISTRICT BUDGET. No later than twenty-eight (28) days or, if the conditions provided for in section [33-804](#)(4), Idaho Code, have been met, fourteen (14) days prior to its regular July meeting, the board of trustees of each school district shall have prepared a budget, in form prescribed by the state superintendent of public instruction, and shall have called and caused to be held a public hearing thereon, and at such public hearing, or at a special meeting held no later than fourteen (14) days after the public hearing, shall adopt a budget for the ensuing year. Notice of the hearing shall be posted, and published as prescribed in section [33-402](#), Idaho Code, and a record of the hearing shall be kept by the clerk of the board of trustees. At the time said notice is given and until the date of the hearing, a copy of the budget shall be available for public inspection at all reasonable times at the administrative offices of the school district, or at the office of the clerk of the district. The board of trustees of each school district shall also prepare and publish, as a part of such notice, a summary statement of the budget for the current and ensuing years. Such statement shall be prepared in a manner consistent with standard accounting practices and in such form as the state superintendent of public instruction shall prescribe, and, among other things, said statement shall show amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted for salary and wage expenditures in each such classification shown separately. Such statement shall show amounts actually expended for the two (2) previous years for the same classification for purposes of comparison. The budgeted dollar amounts of revenue in those categories included within the provisions of section [33-802](#), Idaho Code, as approved within the adopted budget shall be the same as presented to the respective county commissioners for tax levy purposes.

[33-801, added 1963, ch. 13, sec. 90, p. 27; am. 1963, ch. 348, sec. 1, p. 986; am. 1973, ch. 62, sec. 2, p. 102; am. 1975, ch. 46, sec. 1, p. 85; am. 1978, ch. 158, sec. 1, p. 346; am. 1985, ch. 107, sec. 5, p. 198; am. 1989, ch. 2, sec. 1, p. 3; am. 1997, ch. 175, sec. 1, p. 494; am. 2009, ch. 171, sec. 5, p. 548; am. 2011, ch. 299, sec. 2, p. 854; am. 2018, ch. 164, sec. 6, p. 325.]

33-801A. GENERAL FUND CONTINGENCY RESERVE. The board of trustees of any school district may create and establish a general fund contingency reserve within the annual school district budget. Such general fund contingency reserve shall not exceed five per cent (5%) of the total general fund budget, or the equivalent value of one (1) support unit computed as required by section [33-1002](#), Idaho Code, whichever is greater. Disbursements from said fund may be made by resolution from time to time as the board of trustees determines necessary for contingencies that may arise. The balance of said fund shall not be accumulated beyond the budgeted fiscal year. If any money remains in the contingency reserve it shall be treated as an item of income in the following year's budget.

[33-801A, added 1977, ch. 197, sec. 1, p. 533; am. 1981, ch. 138, sec. 1, p. 241; am. 1986, ch. 44, sec. 1, p. 130.]

33-802. SCHOOL LEVIES. Any tax levied for school purposes shall be a lien on the property against which the tax is levied. The board of trustees shall determine the levies upon each dollar of taxable property in the district for the ensuing fiscal year as follows:

(1) Bond, Interest and Judgment Obligation Levies. Such levies as shall be required to satisfy all maturing bond, bond interest, and judgment obligations.

(2) Budget Stabilization Levies. School districts not receiving state equalization funds in fiscal year 2006 may authorize a budget stabilization levy for calendar year 2006 and each year thereafter. Such levies shall not exceed the difference between the amount of equalized funds that the state department of education estimates the school district will receive in fiscal year 2007, based on the school district's fiscal year 2006 reporting data, and the combined amount of money the school district would have received from its maintenance and operation levy and state property tax replacement funds in fiscal year 2007 under the laws of the state of Idaho as they existed prior to amendment by the first extraordinary session of the fifty-eighth Idaho legislature. The state department of education shall notify the state tax commission and affected counties and school districts of the maximum levy amounts permitted, by no later than September 1, 2006.

(3) Supplemental Maintenance and Operation Levies. No levy in excess of the levy permitted by this section shall be made by a noncharter district unless such a supplemental levy in a specified amount and for a specified time not to exceed two (2) years be first authorized through an election held subject to the provisions of section [34-106](#), Idaho Code, and pursuant to [title 34](#), Idaho Code, and approved by a majority of the district electors voting in such election. A levy approved pursuant to this subsection may be reduced by a majority vote of the board of trustees in the second year.

(4) Charter District Supplemental Maintenance and Operation. Levies pursuant to the respective charter of any such charter district shall be first authorized through an election held subject to the provisions of section [34-106](#), Idaho Code, and pursuant to [title 34](#), Idaho Code, and approved by a majority of the district electors voting in such election.

(5) The board of trustees of any school district that has, for at least seven (7) consecutive years, been authorized through an election held to certify a supplemental levy that has annually been equal to or greater than twenty percent (20%) of the total general maintenance and operation fund, may submit the question of an indefinite term supplemental levy to the electors of the school district. Such question shall clearly state the dollar amount that will be certified annually and that the levy will be for an indefinite number of years. The question must be approved by a majority of the district electors voting on the question in an election held subject to the provisions of section [34-106](#), Idaho Code, and pursuant to [title 34](#), Idaho Code. The levy approved pursuant to this subsection may be reduced by a majority vote of the board of trustees during any fiscal year.

(6) A charter district may levy for maintenance and operations if such authority is contained within its charter. In the event property within a charter district's boundaries is contained in a revenue allocation area established under [chapter 29, title 50](#), Idaho Code, and such revenue allocation area has given notice of termination thereunder, then, only for the pur-

pose of determining the levy described in this subsection, the district may add the increment value, as defined in section [50-2903](#), Idaho Code, to the actual or adjusted market value for assessment purposes of the district as such value existed on December 31 of the previous year.

[33-802, added 1963, ch. 13, sec. 91, p. 27; am. 1963, ch. 422, sec. 1, p. 1097; am. 1970, ch. 61, sec. 1, p. 149; am. 1973, ch. 296, sec. 1, p. 620; am. 1979, ch. 254, sec. 2, p. 662; am. 1980, ch. 390, sec. 3, p. 992; am. 1981, ch. 224, sec. 1, p. 434; am. 1983, ch. 235, sec. 1, p. 640; am. 1987, ch. 52, sec. 1, p. 85; am. 1987, ch. 273, sec. 1, p. 566; am. 1988, ch. 344, sec. 1, p. 1022; am. 1989, ch. 8, sec. 1, p. 9; am. 1991, ch. 313, sec. 1, p. 820; am. 1995, ch. 26, sec. 1, p. 34; am. 1996, ch. 322, sec. 20, p. 1045; am. 2005, ch. 191, sec. 1, p. 591; am. 2006, 1st Ex. Sess., ch. 1, sec. 3, p. 43; am. 2009, ch. 341, sec. 45, p. 1022.]

33-802A. COMPUTATION OF BOND AND BOND INTEREST LEVIES. When the board of trustees of any school district determines and makes a levy allowed by section [33-802](#), Idaho Code, and incorporates such levy as a part of the school district's budget to service all maturing bond and bond interest payments for the ensuing fiscal year, it shall take into consideration any state bond levy equalization funds provided pursuant to section [33-906](#), Idaho Code, and any balances remaining or that may remain in its bond interest and redemption fund after meeting its bond and bond interest obligations for its current fiscal year. The levy so made for the ensuing fiscal year shall be an amount which, together with any state bond levy equalization funds provided pursuant to section [33-906](#), Idaho Code, and the balance in its bond interest and redemption fund remaining after meeting its current fiscal year bond and bond interest obligations, shall satisfy all maturing bond and bond interest payments for at least the ensuing twelve (12) months, and not to exceed the ensuing twenty-one (21) months counted from July 1 of the current calendar year.

[33-802A, added 1973, ch. 282, sec. 1, p. 597; reen. 1974, ch. 4, sec. 1, p. 20; am. 1974, ch. 171, sec. 1, p. 1430; am. 2002, ch. 159, sec. 1, p. 464; am. 2003, ch. 268, sec. 1, p. 718; am. 2006, 1st Ex. Sess., ch. 1, sec. 4, p. 45.]

33-803. LEVY FOR EDUCATION OF CHILDREN OF MIGRATORY FARM WORKERS. In any school district in which there is located any farm labor camp and the children of migratory farm workers housed therein attend the schools of the district, the board of trustees may make a levy not exceeding one-tenth of one percent (.1%) of the market value for assessment purposes on all taxable property within the district, in addition to any other levies authorized by law, for the cost of educating such children.

Whenever the aggregate of the levy herein authorized and other levies made for maintenance and operation of the district shall exceed six-tenths of one percent (.6%) of the market value for assessment purposes on all taxable property within the district, the levy authorized by this section must be approved by the school district electors at a tax levy election held for that purpose. Notice of such election shall be given, the election shall be conducted, and the returns thereof made, as provided in [title 34](#), Idaho Code; and the question shall be approved only if a majority of the qualified electors voting at such election vote in favor thereof.

[33-803, added 1963, ch. 13, sec. 92, p. 27; am. 1995, ch. 82, sec. 11, p. 225; am. 2009, ch. 341, sec. 46, p. 1023.]

33-804. SCHOOL PLANT FACILITIES RESERVE FUND LEVY. In any school district in which a school plant facilities reserve fund has been created, either by resolution of the board of trustees or by apportionment to new districts according to the provisions of section [33-901](#), Idaho Code, to provide funds therefor the board of trustees shall submit to the qualified school electors of the district the question of a levy not to exceed four-tenths of one percent (.4%) of market value for assessment purposes in each year, as such valuation existed on December 31 of the previous year, for a period not to exceed ten (10) years.

The question of a levy to be submitted to the electors of the district and the notice of such election shall state the dollar amount proposed to be collected each year during the period of years in each of which the collection is proposed to be made, the percentage of votes in favor of the proposal which are needed to approve the proposed dollar amount to be collected, and the purposes for which such funds shall be used. Said notice shall be given, the election shall be held subject to the provisions of section [34-106](#), Idaho Code, and conducted and the returns canvassed as provided in [title 34](#), Idaho Code; and the dollar amount to be collected shall be approved only if:

1. Fifty-five percent (55%) of the electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities and bonded indebtedness of less than two-tenths of one percent (.2%) of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election;

2. Sixty percent (60%) of the electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities and bonded indebtedness of two-tenths of one percent (.2%) or more and less than three-tenths of one percent (.3%) of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election; or

3. Two-thirds (2/3) of the electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities and bonded indebtedness of three-tenths of one percent (.3%) or more of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election.

If the question be approved, the board of trustees may make a levy, not to exceed four-tenths of one percent (.4%) of market value for assessment purposes as such valuation existed on December 31 of the previous year, in each year for which the collection was approved, sufficient to collect the dollar amount approved and may again submit the question at the expiration of the period of such levy, for the dollar amount to be collected during each year, and the number of years which the board may at that time determine. Or, during the period approved at any such election, if such period be less than ten (10) years or the levy be less than four-tenths of one percent (.4%) of market value for assessment purposes as such valuation existed on December 31 of the previous year, the board of trustees may submit to the qualified school electors in the same manner as before, the question whether the number of years, or the levy, or both, be increased, but not to exceed the maximum herein authorized. If such increase or increases be approved by the electors, the terms of such levy shall be in lieu of those approved in the first instance, but disapproval shall not affect any terms theretofore in effect.

Any bonded indebtedness incurred in accordance with the provisions of section [33-1103](#), Idaho Code, subsequent to the approval of a plant facilities reserve fund levy shall not affect the terms of that levy for any time during which such levy is in effect.

4. In any fiscal year in which the state department of education certifies that the statewide per support unit funding for salary-based apportionment and discretionary funds has decreased, in the aggregate, from the prior fiscal year, the board of trustees of any school district with a previously approved plant facilities levy may submit to the qualified electors of the school district the question of converting a previously approved plant facilities levy to a supplemental levy, subject to the following:

(a) The term of the supplemental levy shall not exceed the lesser of two (2) years or the remaining term on the previously approved plant facilities levy; and

(b) The first tax year of conversion shall be the one in which the revenues collected will accrue to the fiscal year in which the state department of education certifies that the condition stated in subsection 4. of this section exists; and

(c) Up to one hundred percent (100%) of the previously approved plant facilities levy amount may be converted; and

(d) Conversion of a plant facilities levy to a supplemental levy shall not affect any other supplemental levy; and

(e) The question to be submitted to the electors of the district and the notice of such election shall state the dollar amount proposed to be converted each year, the number of years to be converted, the percentage of the plant facilities levy that is proposed for conversion, and the purposes for which such funds shall be used; and

(f) Prior to January 1, 2011, the election notice shall be given, the election shall be conducted and the returns canvassed as provided in [chapter 4, title 33](#), Idaho Code. On and after January 1, 2011, the election notice shall be given, the election shall be held subject to the provisions of section [34-106](#), Idaho Code, and conducted and the returns canvassed as provided in [title 34](#), Idaho Code; and

(g) The dollar amount to be converted and collected shall be approved only if a majority of the electors voting in the election are in favor; and

(h) Upon expiration of the term of conversion, the supplemental levy shall revert to the previously approved plant facilities levy for any approved years remaining on the balance of its term; and

(i) Any years in which a previously approved plant facilities levy is converted to a supplemental levy pursuant to this subsection shall count against the years for which the plant facilities levy was approved; and

(j) If a majority of the electors voting in the election fail to vote in favor, the previously approved plant facilities levy shall not be affected.

[33-804, added 1963, ch. 13, sec. 93, p. 27; am. 1970, ch. 115, sec. 1, p. 276; am. 1975, ch. 220, sec. 1, p. 612; am. 1979, ch. 254, sec. 3, p. 663; am. 1981, ch. 224, sec. 2, p. 435; am. 1987, ch. 256, sec. 4, p. 520; am. 1992, ch. 276, sec. 1, p. 850; am. 1994, ch. 299, sec. 1, p. 946; am. 1996, ch. 322, sec. 21, p. 1047; am. 2009, ch. 341, sec. 47, p. 1023; am. 2010, ch. 326, sec. 1, p. 863; am. 2010, ch. 326, sec. 2, p. 865; am. 2011, ch. 299, sec. 3, p. 854.]

33-804A. SCHOOL PLANT FACILITIES RESERVE FUND LEVY FOR SAFE SCHOOL FACILITIES. (1) Definition. As used in this section, public school facilities mean the physical plant of improved or unimproved real property owned or operated by a school district, including school buildings, administration buildings, playgrounds, athletic fields, etc., used by schoolchildren or school district personnel in the normal course of providing a general, uniform and thorough system of public, free common schools, but does not include areas, buildings or parts of buildings closed from or not used in the normal course of providing a general, uniform and thorough system of public, free common schools. The aspects of a safe environment conducive to learning as provided by section [33-1612](#), Idaho Code, that pertain to the physical plant used to provide a general, uniform and thorough system of public, free common schools are hereby defined as those necessary to comply with the safety and health requirements set forth in this section.

(2) Whenever under applicable law a board of trustees of a school district has identified on the basis of an independent inspection of the district's school facilities that some of those school facilities fail to comply with codes addressing safety and health standards for facilities (including electrical, plumbing, mechanical, elevator, fire safety, boiler safety, life safety, structural, snow loading, and sanitary codes) adopted by or pursuant to the Idaho uniform school building safety act, [chapter 80, title 39](#), Idaho Code, adopted by the state fire marshal, adopted by generally applicable local ordinances, or adopted by rule of the state board of education and applicable to school facilities, and that those school facilities that do not comply with codes addressing unsafe or unhealthy conditions contain unsafe or unhealthy conditions that cannot be abated with the school district's income from current sources, that school district shall be eligible to participate in the Idaho safe schools facilities loan program administered by Idaho banks. Eligibility to participate in the Idaho safe schools facilities loan program shall not affect or disqualify any school district from eligibility to participate in any other program to abate unsafe or unhealthy conditions.

(3) In any school district in which a school plant facilities reserve fund has been created, the period for which the school plant facilities reserve fund levy may be in effect may extend beyond ten (10) years but not to exceed twenty (20) years, provided that:

(a) The board of trustees shall determine that all or a portion of the amount to be collected each year during the period of years in which the levy is collected is made to abate, repair or replace school facilities with unsafe or unhealthy conditions.

(b) The question of the levy to be submitted to the electors of a district and the notice of such election shall state the dollar amount proposed to be collected each year during the period of years in each of which the collection is to be made to abate, repair or replace school facilities for the purpose of providing buildings complying with codes defining safe and healthy conditions as required by applicable law.

(c) The election for such a levy conducted pursuant to this section shall be held on one (1) of the days authorized by section [34-106](#), Idaho Code.

The provisions of section [33-804](#), Idaho Code, that are not modified by this section shall apply to levies made pursuant to this section.

[33-804A, added 2000, ch. 344, sec. 2, p. 1165; am. 2001, ch. 326, sec. 1, p. 1143.]

33-805. SCHOOL EMERGENCY FUND LEVY. Before the second Monday of September in each year, the board of trustees of any school district which qualifies under the provisions of this section may certify its need hereunder to the board of county commissioners in each county in which the district may lie, and request a school emergency fund levy upon all taxable property in the district.

The board of trustees shall compute the number of pupils in average daily attendance in the schools of the district as of such date, and if there be pupils in average daily attendance above the number in average daily attendance for the same period of the school year immediately preceding the board shall:

1. Divide the total of the foundation program allowance based on said last annual report by the total number of pupils in average daily attendance shown thereon;

2. Multiply the quotient so derived by the number of additional pupils in average daily attendance.

The number of pupils in average daily attendance for each period and the amount so computed shall be certified to the board of county commissioners of the county in which the district lies.

In the case of a joint district, the board of trustees shall certify to the board of county commissioners of each county in which the district lies, to each, that proportion of the amount computed, as hereinabove, as the assessed value of taxable property within the district situate in each such county bears to the total assessed value of all taxable property in the district.

After receiving the amounts certified, as hereinabove provided, the board, or boards, of county commissioners shall determine the levy according to section [63-805](#) (3), Idaho Code, as amended; and the proceeds of any such levy shall be credited to the general fund of the district.

The school district shall advertise its intent to seek an emergency levy pursuant to this section by publishing in at least the newspaper of largest paid circulation published in the county of the district, or if there is no such newspaper, then in a newspaper published nearest to the district where the advertisement is required to be published. For purposes of this section, the definition of "newspaper" shall be as established in sections [60-106](#) and [60-107](#), Idaho Code; provided further that the newspaper of largest circulation shall be established by the statement of average annual paid weekday circulation listed on the newspaper's sworn statement of ownership that was filed with the United States post office on a date most recently preceding the date on which the advertisement required in this section is to be published. The advertisement shall be run when the school district ascertains that it will request an emergency school fund levy as provided in this section and shall be published once a week for two (2) weeks following action by the board of trustees.

The form and content of the notice shall be substantially as follows:

NOTICE OF PROPERTY TAX INCREASE BY SCHOOL BOARD

The (name of the school district) has proposed to increase the amount of ad valorem tax dollars it collects by certifying a school emergency fund levy pursuant to section [33-805](#), Idaho Code, for the period to The total amount of dollars to be collected pursuant to this levy is estimated to be The amount of dollars to be collected pursuant to this levy on a typical home of \$50,000 taxable value of last year is estimated

to be The amount of dollars to be collected pursuant to this levy on a typical farm of \$100,000 taxable last year is estimated to be The amount of dollars to be collected pursuant to this levy on a typical business of \$200,000 taxable value of last year is estimated to be

CAUTION TO TAXPAYER: The amounts shown in this schedule do NOT reflect tax charges that are made because of voter approved bond levies, override levies, supplemental levies, or levies applicable to newly annexed property. Also the amounts shown in this schedule are an estimate only and can vary with the amount of dollars and the levy amount certified and the taxable value of individual property.

[33-805, added 1963, ch. 13, sec. 94, p. 27; am. 1963, ch. 311, sec. 1, p. 835; am. 1963, ch. 322, sec. 6, p. 919; am. 1971, ch. 30, sec. 1, p. 74; am. 1992, ch. 276, sec. 2, p. 851; am. 1996, ch. 322, sec. 22, p. 1048.]

33-807. CERTIFICATION OF LEVIES. The board of trustees of each school district, having determined the levies required for the several purposes authorized by law, shall, not later than the second Monday of September in each year, certify said levies to the board of county commissioners in each county in which the district may lie. Said certification shall show the name and number of the school district, the school fiscal year for which such levies are to be made, and shall list separately each levy if more than one (1), and the purpose of each thereof. In certifying the levy required to service bond issues, the board of trustees shall report the amount of available moneys in the "bond interest and redemption fund" at the time of certification and the amount required to service bond issues in the ensuing fiscal year in addition to the levy determined for such purpose.

[33-807, added 1963, ch. 13, sec. 97, p. 27; am. 1973, ch. 282, sec. 2, p. 597; am. 1974, ch. 4, sec. 1, p. 20.]

33-808. NOTICE OF ADJUSTMENT TO MARKET VALUE FOR ASSESSMENT PURPOSES UPON TERMINATION OF A REVENUE ALLOCATION AREA. (1) A charter district with a maintenance and operation levy in the immediately previous year that shall adjust its market value for assessment purposes in accordance with the provisions of section [33-802](#)(6), Idaho Code, relating to termination of a revenue allocation area, shall advertise its action by publishing in at least the newspaper of largest paid circulation published in the county of the district, or if there is no such newspaper, then in a newspaper published nearest to the district where the advertisement is required to be published.

(2) For purposes of this section, the definition of "newspaper" shall be as established in sections [60-106](#) and [60-107](#), Idaho Code; provided further, that the newspaper of largest circulation shall be established by the statement of average annual paid weekday circulation listed on the newspaper's sworn statement of ownership that was filed with the United States post office on a date most recently preceding the date on which the advertisement required in this section is to be published. The advertisement shall be run when the school district ascertains that it will adjust its market value for assessment purposes in accordance with the provisions of section [33-802](#)(6), Idaho Code, relating to termination of a revenue allocation area, and shall be published once a week for two (2) weeks following action by the board of trustees.

(3) The form and content of the notice shall be substantially as follows:

NOTICE OF PROPERTY TAX ADJUSTMENT BY SCHOOL BOARD

The (insert name of the school district) hereinafter the "District," has increased its market value for assessment purposes as of December 31,, by the amount of the increment value of the (insert name of Redevelopment Agency Revenue Allocation Area) on such date, in accordance with the provisions of Section [33-802](#), Idaho Code, because the revenue allocation area gave notice of termination pursuant to Section [50-2903](#), Idaho Code, and as a result thereof property taxes on the increment value of the revenue allocation area will not be collected and distributed to the District. Section [33-802](#), Idaho Code, permits the District to replace those funds by adjusting its market value as described herein. The total amount of dollars in property taxes to be directly collected by the District pursuant to this action is estimated to be \$.....

[33-808, added 2005, ch. 191, sec. 2, p. 592; am. 2006, 1st Ex. Sess., ch. 1, sec. 5, p. 45.]