

The urban renewal district was established in 2006. When a district is established, the personal and real property tax values as of January 1, 2006 are multiplied by current levy rates to distribute to the various taxing districts in Canyon County. Any new growth in personal or real property value since January 1, 2006 to present is multiplied by current levy rates and then dispersed to the urban renewal agency to be spent only within the urban renewal district. In accordance with Idaho State law the school districts do not have all of their levy rates within the urban renewal calculation. Any new bonds or levies assessed by school districts from 2008 forward do not get multiplied by the increase in property value. The urban renewal agency still receives some portion of the school district levy rate but not all of it. The calculation for the levy rates is done by the Canyon County Treasurer.

As calculated by Canyon County, the levy rates contributing toward urban renewal funds in downtown Nampa are as follows.

Taxing Districts in Downtown:	Levy Rate
AMBULANCE DISTRICT	0.000273609
MOSQUITO ABATEMENT	0.000131921
CITY OF NAMPA	0.011117115
NAMPA HWY DIST #1	0.001411574
NAMPA SCHOOL DIST #131	0.002983713
COLLEGE OF WESTERN IDAHO	0.000182042
CANYON COUNTY	0.005430208
Total Levy Rate for Urban Renewal fund calculations:	0.021530182

The levy rate applied to increased property values is the sum of the levy rates that participate in urban renewal. In this case that rate is .021530182.

Personal Property is taxed the same as real property in Idaho. This is established by state law.

In the case below the personal property assessed value was \$53,978 in 2011. Based on the following analysis the personal property assessed value in January 2006 should have been \$15,966. The chart identifies the property value assigned to each taxing district. When urban renewal is present the taxing districts do not collect their full levy rate on the total assessed value, only the value of that property when the district was formed; in this case, 2006. The difference in property value is applied to the total levy rate as calculated above to identify the total amount dispersed to the urban renewal agency. If the urban renewal district did not exist the total tax paid would be the same, however it would have been dispersed to the other taxing districts.

Personal Property Taxes 2011								
District	Levy		Calculation to identify property value taxed:	Property Value	Total		If Urban Renewal did not exist this is how the dollars would be distributed:	
Ambulance	0.000273609		=4.38/000273609	\$16,008.25	\$4.38		\$14.77	
Mosquito	0.000131921		=2.10/000131921	\$15,918.62	\$2.10		\$7.12	
Nampa City	0.011117115		=177.42/011117115	\$15,959.18	\$177.42		\$600.08	
Hwy1 in Namp	0.001411574		=22.54/001411574	\$15,967.99	\$22.54		\$76.19	
Nampa School	0.003512522		=76.16/003512522	\$21,682.43	\$76.16		\$189.60	
College of Western Idaho	0.000182042		=2.90/000182042	\$15,930.39	\$2.90		\$9.83	
Canyon County	0.005430208		=86.68/005430208	\$15,962.56	\$86.68		\$293.11	
Urban Renewal	0.021530182		=38011.75/levy rate calculated below	\$38,011.75	\$818.40			
					\$1,190.58		\$1,190.70	

Real Property Tax is determined in the same manner as Personal Property Tax. In this case the 2011 value of the property is \$279,350. The amount of value applied to urban renewal is \$77,529.30. This indicates that the value of the property in 2006 was \$201,820. If urban renewal did not exist the total tax paid would still be the same, only dispersed to the different taxing districts as indicated in the last column of the chart below.

Building Property Taxes 2011	Levy	Calculation to identify property value taxed:	Property Value		If Urban Renewal did not exist this is how the dollars would be distributed:
			Property Value	Total	
Ambulance	0.000273609	=55.22/.000273609	\$201,820.85	\$55.22	\$76.43
Mosquito	0.000131921	=26.62/.000131921	\$201,787.43	\$26.62	\$36.85
Nampa City	0.01117115	=2243.66/.01117115	\$201,820.35	\$2,243.66	\$3,105.57
Hwy1 in Namp	0.001411574	=284.90/.001411574	\$201,831.43	\$284.90	\$394.32
Nampa School	0.003512522	=749.90/.003512522	\$213,493.32	\$749.90	\$981.22
College of Western Idaho	0.000182042	=36.74/.000182042	\$201,821.56	\$36.74	\$50.85
Canyon County	0.005430208	=1095.90/.005430208	\$201,815.47	\$1,095.90	\$1,516.93
Urban Renewal	0.021530182	=1669.22/levy rate calculated below	\$77,529.30	\$1,669.22	
				\$6,162.16	\$6,162.18

Taxing district budgets are set every year by their governing bodies. The various entities can increase their general fund property tax budget by no more than 3% every year. This is mandated by state law. The levy rates will always fluctuate as property values fluctuate. It is an algebra equation that takes the total budget of the municipality divided by the total assessed property values to create the levy rate. The levy rate is then set by the County and determines your tax bill based on your individual property values. If your property experiences severe shifts in value that do not match the rest of the county than your taxes will vary significantly; that is when you would want to contest your assessed value if you feel it is too high, or feel fortunate if it is too low. Overall your taxes paid should remain fairly consistent with gradual increases over time as government budgets rise to meet demands of inflation on additional services.