Property Tax

Mayor Trevor A. Chadwick

Taxing Districts in Star (Ada County)

Properties south of Highway 44 in Star have 12 taxing districts Properties north of Highway 44 in Star have 11 taxing districts

Taxing Districts

Ada County

Emergency Medical

Ada County Highway District

School District #2 (West Ada)

Ada Library

Star Cemetery

Star Fire

Star City

Star Sewer and Water

Mosquito Abatement

College of Western Idaho

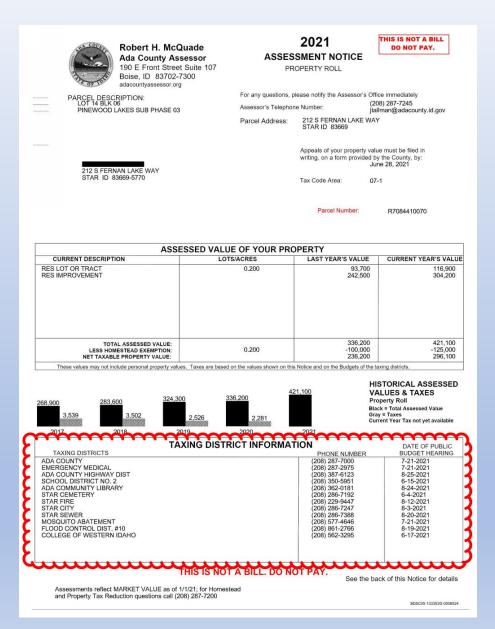
Flood Control District #10 (Only those south of Highway 44)

Taxing Districts in Star (Ada County)

It is important that you understand the budget and participate in each taxing districts budget hearings.

Budget hearings establish the total dollar amount that will be levied from each district.

Taxing Districts in Star (Ada County)



By April 30th of each year, each taxing district must provide the County Assessor with the date of their Public Budget Hearing Date.

You can locate the dates of each taxing districts hearing on your annual assessment notice. Notice are mailed and can be found online at:

https://adacountyassessor.org/propsys/TermsConditions.jsp

Public participation in the budget process is vital to holding taxing districts accountable for spending. Please take the time to understand each districts budgets and participate.

Budget Increases

Taxing districts can increase their budget by 3% each year that is passed to all property taxpayers in the district.

Example:

Current Year Levy Amount: \$1,000,000.00

3% Increase: \$ 30,000.00 (paid by all taxpayers)

New Fiscal Year Levy: \$1,030,000.00

Taxing districts can increase their budget by an additional 5% through new construction and annexations for a total increase of 8% to the levy. This additional amount only impacts the new construction and not existing taxpayers.

Example:

Current Levy Amount: \$1,000,000.00

3% Increase: \$ 30,000.00

New Construction: \$ 50,000.00

New Fiscal Year Levy: \$1,080,000.00

Budget Increases

Taxing Districts such as the City of Star utilize new construction maximum (8%) for increases so that existing property owners are not seeing an increase to their taxes via the budget. There are other factors that increase your overall taxes which we will talk about later.

Current Levy Amount: \$1,000,000.00

(8%) w Construction: \$ 80,000.00 (no impact to existing taxpayer)

New Fiscal Year Levy: \$1,080,000.00

Levy Rates

City of Star Taxing Districts Levy Rates

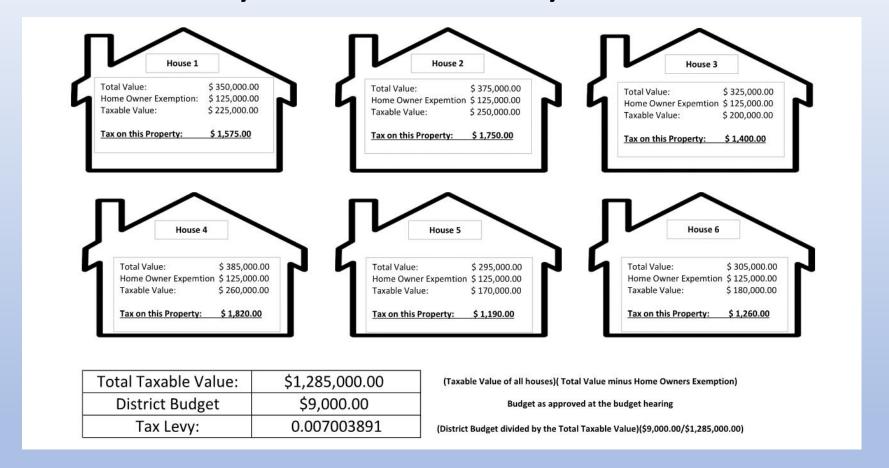
		2021	-2022	2020	0-2021	2019-2020			
Tax District	Tax District #	Levy Rate	Cost per \$100,000 of taxable value	Levy Rate	Cost per \$100,000 of taxable value	Levy Rate	Cost per \$100,000 of taxable value		
Ada Acounty	1	0.001744946	\$ 174.49	0.002149935	\$ 214.99	0.002549212	\$ 254.92		
School Dist #2	8	0.001587914	\$ 158.79	0.002377895	\$ 237.79	0.003509116	\$ 350.91		
Star Fire	31	0.001285733	\$ 128.57	0.001699022	\$ 169.90	0.001591285	\$ 159.13		
Star City	33	0.000919221	\$ 91.92	0.001245592	\$ 124.56	0.001314341	\$ 131.43		
ACHD	6	0.000597271	\$ 59.73	0.000701539	\$ 70.15	0.000771526	\$ 77.15		
Star Sewer	37	0.000478666	\$ 47.87	0.000649096	\$ 64.91	0.000666176	\$ 66.62		
Ada Library	13	0.000352391	\$ 35.24	0.000435026	\$ 43.50	0.00044592	\$ 44.59		
College of Western Idaho	100	0.000104843	\$ 10.48	0.000124293	\$ 12.43	0.00012858	\$ 12.86		
Emergency Medical	3	0.0000998	\$ 9.98	0.000118422	\$ 11.84	0.000121963	\$ 12.20		
Flood Control Dist #10	45	0.000086605	\$ 8.66	0.000105437	\$ 10.54	0.00010939	\$ 10.94		
Star Cemetary	25	0.000025091	\$ 2.51	0.000032313	\$ 3.23	0.000033275	\$ 3.33		
Mosquito Abatement	43	0.000017776	\$ 1.78	0.000021106	\$ 2.11	0.000021765	\$ 2.18		
Overall Levy Rate		0.007300257	\$ 730.03	0.009554239	\$ 955.42	0.011153159	\$ 1,115.32		

Ta	Taxable Value Tax		T	axable Value	Tax			axable Value	1	Tax	
\$	200,000.00	\$	1,460.05	\$	200,000.00	\$	1,910.85	\$	200,000.00	\$	2,230.63
\$	300,000.00	\$	2,190.08	\$	300,000.00	\$	2,866.27	\$	300,000.00	\$	3,345.95
\$	400,000.00	\$	2,920.10	\$	400,000.00	\$	3,821.70	\$	400,000.00	\$	4,461.26
\$	500,000.00	\$	3,650.13	\$	500,000.00	\$	4,777.12	\$	500,000.00	\$	5,576.58
\$	600,000.00	\$	4,380.15	\$	600,000.00	\$	5,732.54	\$	600,000.00	\$	6,691.90
\$	700,000.00	\$	5,110.18	\$	700,000.00	\$	6,687.97	\$	700,000.00	\$	7,807.21
\$	800,000.00	\$	5,840.21	\$	800,000.00	\$	7,643.39	\$	800,000.00	\$	8,922.53

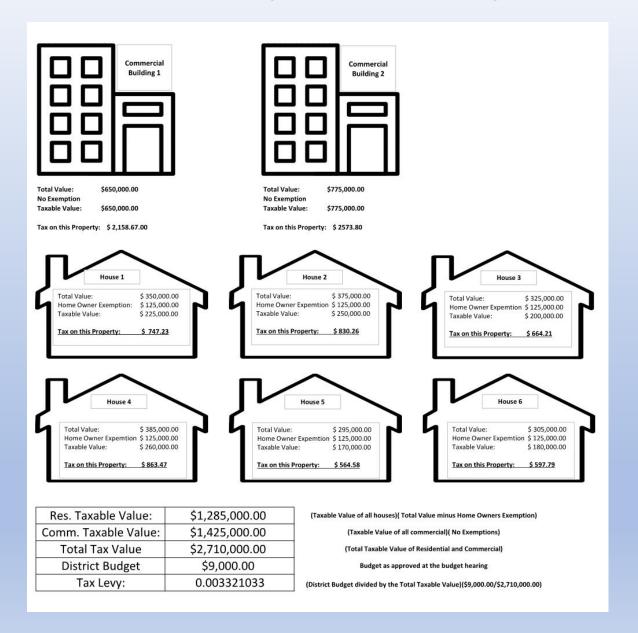
School District #2 and Star Fire Levy Rates include voter approved bonds for either construction or operations.

As bonds fall off you may see a lower levy rate for that district.

Levy Rates with only Houses



Levy Rates (why commercial is important)



Property Tax Burden in Star currently relies heavily on residential versus commercial:

93% Residential versus 7% Commercial

A good ratio to lessen the burden on residential owners is:

70% Residential versus 30% Commercial

As you see to the left, adding a couple higher dollar commercial buildings lowered the residential property tax burden.

You are starting to see the many commercial projects beginning to take shape in Star that will help with lowering the property tax burden on our residents.

	Overall % Increase	% Increase in Value							
AG	in Value	from Year Prior	2021	2020	2019	2018	2017	2016	2015
Residential Addresses									
9953 W Hercules Star Idaho	36.83%	24.61%	\$643,500.00	\$516,400.00	\$470,300.00				
10459 W Achillea Star Idaho	116.88%	30.67%	\$431,600.00	\$330,300.00	\$325,900.00	\$278,300.00	\$227,700.00	\$213,800.00	\$199,000.00
212 S Fernan Lake Way Star Idaho	83.01%	25.25%	\$421,100.00	\$336,200.00	\$324,300.00	\$283,600.00	\$268,900.00	\$246,200.00	\$230,100.00
2067 N Starhaven Ave Star Idaho	75.99%	20.77%	\$605,400.00	\$501,300.00	\$505,200.00	\$344,000.00			
9705 W Compton Court Star Idaho	102.24%	30.57%	\$470,200.00	\$360,100.00	\$359,300.00	\$306,100.00	\$263,700.00	\$248,600.00	\$232,500.00
488 N Taurus Way Star Idaho	108.04%	25.84%	\$315,600.00	\$250,800.00	\$233,300.00	\$197,300.00	\$176,800.00	\$165,000.00	\$151,700.00
10147 W Virginia City Star Idaho	108.88%	29.20%	\$322,100.00	\$249,300.00	\$241,000.00	\$208,100.00	\$179,200.00	\$167,200.00	\$154,200.00
11493 W Pristinebrook Star Idaho	100.54%	29.34%	\$371,600.00	\$287,300.00	\$291,000.00	\$253,400.00	\$205,600.00	\$199,400.00	\$185,300.00
Ag Land (annexed into city with a zone but not developed)									
S0408212400 W Floating Feather (39.46 Acres)	-9.47%	17.69%	\$45,900.00	\$39,000.00	\$50,300.00	\$62,900.00	\$60,900.00	\$59,100.00	\$50,700.00
S0408233800 864 N Star Rd (7.010 Acres) (Developing 2021)	5387.27%	8168.49%	\$603,600.00	\$7,300.00	\$9,400.00	\$11,700.00	\$11,400.00	\$11,100.00	\$11,000.00
S0408438855 W State St Star Idaho (4.978 Acres)	14.07%	9.50%	\$593,600.00	\$542,100.00	\$650,500.00	\$569,200.00	\$542,100.00	\$542,100.00	\$520,400.00
S0417120850 W State St Star Idaho (3.658 Acres)	11.53%	4.99%	\$334,600.00	\$318,700.00	\$301,500.00	\$301,500.00	\$300,000.00		
R8108003012 W State St Star Idaho (18.010 Acres)	-34.09%	-27.80%	\$17,400.00	\$24,100.00	\$26,400.00				
Business									
36 N Seneca Springs Way Star Idaho (The Gym)	21.72%	0.00%	\$480,900.00	\$480,900.00	\$479,300.00	\$470,100.00	\$460,800.00	\$412,300.00	\$395,100.00
11347 W State St Star Idaho (Bi-Mart)	-8.02%	-5.34%	\$4,332,700.00	\$4,577,100.00	\$4,710,400.00				
11735 W State St Star Idaho (Dairy Queen)	38.85%	11.19%	\$1,519,300.00	\$1,366,400.00	\$1,363,400.00	\$1,094,200.00			
11200 W Hercules Dr Star Idaho (Business Complex)	50.93%	9.86%	\$638,600.00	\$581,300.00	\$540,100.00	\$524,300.00	\$476,700.00	\$423,100.00	
11221 W Hercules Dr Star Idaho (Business Complex)	21.40%	0.00%	\$541,100.00	\$541,100.00	\$541,100.00	\$514,600.00	\$504,500.00	\$445,700.00	

Residential Valuations are outpacing Commercial Valuations creating a tax shift

Residential Property Taxes are based on Market Value and adjusted by the County Assessor yearly to match as close to 100% of the Market Value of comparable properties.

Commercial Property Taxes are based on Market Value plus other valuations such as Income, etc.

A Property Owner can appeal their assessed value through the board of county commissioners. A hearing will be held with the landowner, county assessor and the county commissioners. At the hearing, the commissioners will determine if an adjustment to the valuation of the property shall be made. This is called the Board of Equalization.

Below are ways homeowners can lower their property taxes:

- All primary lived in homes receive a \$125,000.00 homeowners' exemption
 - Rentals and secondary homes doe not receive this exemption
- Idaho Property Tax Reduction Program (Circuit Breaker)
- 100% Service-Connected Disabled Veterans Property Tax Benefit Program
- Property Tax Deferral Program

- Idaho Property Tax Reduction Program (Circuit Breaker)
 - This program reduces property taxes for qualified applicants. The amount of reduction is based on income from the previous calendar year.
 - Qualifications:
 - Owned and lived in a home or mobile home in Idaho that was your primary residence before April 15, 2021.
 - Had an income of \$31,900 or less for 2020
 - Met one or more of the following status requirements as of January 1, 2021:
 - Age 65 and older
 - Widow(er)
 - Blind
 - Fatherless or motherless child under 18 years of age
 - Former prisoner of war/hostage
 - Veteran with a 10% or more service-connected disability or receiving a pension from the
 VA for a non-service-connected disability
 - Disabled as recognized by the Social Security Administration, Railroad Retirement Board, or Federal Civil Service. If you're not covered by the listed agencies, then disabled as recognized by a public employee retirement system.

You must apply yearly by contacting the Ada County Assessors office at 208-287-7200. Must be filed between January 1st – May 15th of each year.

100% Service-Connected Disabled Veterans Property Tax Benefit Program

- Reduces taxes for qualified disabled veterans. There is no income limit and once granted, a surviving spouse can use the benefit. However, it is not transferable to a new property after the death of a qualifying veteran.
- Qualifications
 - Were recognized as 100% service-connected disabled by the U.S. Department of Veterans Affairs as of January 1, 2021 (This date will change yearly)
 - Owned and lived in a home in Idaho as your primary residence before April 15, 2021
 - The property must have a current homeowner's exemption
 - The home can be a mobile home

Contact the Ada County Assessors office at 208-287-7200 to file. File the application between January 1-May 15th.

Property Tax Deferral Program

- Offers individuals a way to defer property taxes on their home and up to one acre of land
- Qualifications:
 - Owned and lived in a home or mobile home in Idaho that was your primary residence before April
 15th
 - Your primary residence isn't subject to a trust, life estate, or other interest.
 - Doesn't have a reverse mortgage or home equity line of credit
 - Must meet one or more of the following status requirements as of January 1
 - Age 65 and older
 - Widow(er)
 - Blind
 - Fatherless or motherless child under 18 years of age
 - Former prisoner of war/hostage
 - Veteran with a 10% or more service-connected disability or receiving a pension from the VA for a non-service-connected disability
 - Disabled as recognized by the Social Security Administration, Railroad Retirement Board, or Federal Civil Service. If you're not covered by the listed agencies, then disabled as recognized by a public employee retirement system.
 - And had a combined income of \$45,488 or less for 2020.

Property Tax Deferral Program (Continued)

- Deferred property taxes and interest become a lien on your property. You must repay the amount of the deferral and interest if:
 - The property, or any part of it, is sold or the title is transferred
 - The qualified claimant or the last surviving claimant dies
 - The property no longer qualifies for the Homeowners Exemption
 - The Idaho State Tax Commission determines that the property tax deferral was granted to a person who isn't qualified claimant or was granted for property that doesn't qualify.

Contact the Ada County Assessors office at 208-287-7200 to file

Property Tax Comp		9953 W I	Hercule	s Drive Star	Idaho 8	3669		212 S Fernan Lake Way Star Idaho 83669								
Tax Year		Increase or Decrease	2021/2022		2020/2021		2019/2020		Increase or Decrease	2021/2022		2020/2021		2019/2020		
Assessed Value		\$127,100.00	\$643,500.00		\$516,400	\$516,400.00		0.00	\$84,900.00	\$421,100	.00	\$336,200	0.00	\$324,300	0.00	
Property Tax (2020 to	rty Tax (2020 to 2021) -\$148.23		\$3,785.18		\$4,022.29		\$4,170.52		-\$120.01	\$2,161.61		\$2,281.62		\$2,526.19		
Tax District	Tax District #	Levy Rate	0.007300	257	0.009554	1239	0.011153159		Levy Rate	0.007300257		0.009554239		0.011153159		
Ada Acounty	1	\$9.52	0.001744946	\$904.75	0.002149935	\$895.23	0.002549212	\$943.97	\$8.86	0.001744946	\$516.68	0.002149935	\$507.81	0.002549212	\$57	
Emergency Medical	3	\$2.44	0.0000998	\$51.75	0.000118422	\$49.31	0.000121963	\$45.16	\$1.58	0.0000998	\$29.55	0.000118422	\$27.97	0.000121963	\$27	
ACHD	6	\$17.56	0.000597271	\$309.69	0.000701539	\$292.12	0.000771526	\$285.70	\$11.15	0.000597271	\$176.85	0.000701539	\$165.70	0.000771526	\$17	
School Dist #2	8	-\$166.82	0.001587914	\$823.33	0.002377895	\$990.16	0.003509116	\$1,299.43	-\$91.48	0.001587914	\$470.18	0.002377895	\$561.66	0.003509116	\$78	
Ada Library	13	\$1.57	0.000352391	\$182.71	0.000435026	\$181.14	0.00044592	\$165.12	\$1.59	0.000352391	\$104.34	0.000435026	\$102.75	0.00044592	\$10	
Star Cemetary	25	-\$0.45	0.000025091	\$13.01	0.000032313	\$13.46	0.000033275	\$12.32	-\$0.20	0.000025091	\$7.43	0.000032313	\$7.63	0.000033275	\$7	
Star Fire	31	-\$40.82	0.001285733	\$666.65	0.001699022	\$707.47	0.001591285	\$589.25	-\$20.60	0.001285733	\$380.71	0.001699022	\$401.31	0.001591285	\$35	
Star City	33	-\$42.05	0.000919221	\$476.62	0.001245592	\$518.66	8.001314341	\$486.70	-\$22.03	0.000919221	\$272.18	0.001245592	\$294.21	0.001314341	525	
Star Sewer	37	-\$22.10	0.000478666	\$248.19	0.000649096	\$270.28	0.000666176	\$246.68	-\$11.58	0.000478666	\$141.73	0.000649096	\$153.32	0.000666176	\$14	
Mosquito Abatement	43	\$0.43	0.000017776	\$9.22	0.000021106	\$8.79	0.000021765	\$8.06	\$0.28	0.000017776	\$5.26	0.000021106	\$4.99	0.000021765	\$4	
Flood Control Dist #10	45	\$1.00	0.000086605	\$44.90	0.000105437	\$43.90	0.00010939	\$40.51	\$0.74	0.000086605	\$25.64	0.000105437	\$24.90	0.00010939	\$2	
College of Western Idaho	100	\$2.61	0.000104843	\$54.36	0.000124293	\$51.76	0.00012858	\$47.61	\$1.69	0.000104843	\$31.04	0.000124293	\$29.36	0.00012858	\$28	

Property Tax Comp		2067 N S	Starhave	en Ave Star I	daho 8	3669	9705 W Compton Court Star Idaho 83669								
Tax Year		Increase or Decrease	2021/2022		2020/2021		2019/2020		Increase or Decrease	2021/2022		2020/2021		2019/2020	
Assessed Value	Assessed Value \$104,000.		\$605,300.00		\$501,300	\$501,300.00		\$505,200.00		\$470,200.00		\$360,100	0.00	\$359,300.00	
Property Tax (2020 to	2021)	-\$369.40	\$3,464.	72	\$3,834.	12	\$4,519	.26	\$5.10	\$2,490.15		\$2,485.06		\$2,892.01	
Tax District	Tax District #	Levy Rate	0.007300257 0.009554239		0.011153159		Levy Rate	0.007300257		0.009554239		0.011153159			
Ada Acounty	1	-\$24.67	0.001744946	\$838.10	0.002149935	\$862.77	0.002549212	\$1,032.94	\$43.16	0.001744946	\$602.36	0.002149935	\$559.20	0.002549212	\$661.0
Emergency Medical	3	\$0.41	0.0000998	\$47.93	0.000118422	\$47.52	0.000121963	\$49.42	\$3.65	0.0000998	\$34.45	0.000118422	\$30.80	0.000121963	\$31.63
ACHD	6	\$5.34	0.000597271	\$286.87	0.000701539	\$281.53	0.000771526	\$312.62	\$23.71	0.000597271	\$206.18	0.000701539	\$182.47	0.000771526	\$200.0
School Dist #2	8	-\$191.57	0.001587914	\$762.68	0.002377895	\$954.25	0.003509116	\$1,421.89	-\$70.34	0.001587914	\$548.15	0.002377895	\$618.49	0.003509116	\$909.9
Ada Library	13	-\$5.32	0.000352391	\$169.25	0.000435026	\$174.58	0.00044592	\$180.69	\$8.50	0.000352391	\$121.65	0.000435026	\$113.15	0.00044592	\$115.6
Star Cemetary	25	-\$0.92	0.000025091	\$12.05	0.000032313	\$12.97	0.000033275	\$13.48	\$0.26	0.000025091	\$8.66	0.000032313	\$8.40	0.000033275	\$8.63
Star Fire	31	-\$64.28	0.001285733	\$617.54	0.001699022	\$681.82	0.001591285	\$644.79	\$1.92	0.001285733	\$443.84	0.001699022	\$441.92	0.001591285	\$412.6
Star City	33	-\$58.35	0.000919221	\$441.50	0:001245592	\$499.86	0.001314341	\$532.57	-\$6.66	0.000919221	\$317,32	0.001245592	\$323.98	0.001314341	\$340.8
Star Sewer	37	-\$30.58	0.000478666	\$229.90	0.000649096	\$260.48	0.000666176	\$269.93	-\$3.59	0.000478666	\$165.24	0.000649096	\$168.83	0.000666176	\$172.7
Mosquito Abatement	43	\$0.07	0.000017776	\$8.54	0.000021106	\$8.47	0.000021765	\$8.82	\$0.65	0.000017776	\$6.14	0.000021106	\$5.49	0.000021765	\$5.64
Flood Control Dist #10	45	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
College of Western Idaho	100	\$0.48	0.000104843	\$50.36	0.000124293	\$49.88	0.00012858	\$52.10	\$3.86	0.000104843	\$36.19	0.000124293	\$32.33	0.00012858	\$33.3