



# ADA COUNTY

COMMISSIONERS'  
OFFICE  
200 W. Front Street  
Boise, Idaho 83702  
(208) 287-7000  
Fax: (208) 287-7009  
[boccl@adacounty.id.gov](mailto:boccl@adacounty.id.gov)  
[www.adacounty.id.gov](http://www.adacounty.id.gov)

July 23, 2025

Thank you for your email related to Ada County's budget process. The Ada County Board of Commissioners takes their authority and responsibility to set budgets for the proper and efficient operation of county government seriously. Every effort is made to reduce, as much as possible, the impact on property taxpayers as Ada County provides the constitutional and statutorily mandated services to residents. Please consider the facts outlined below as you educate yourself about Ada County's budget.

Counties are creatures of the Idaho Constitution and Idaho State Code. The Idaho Constitution created counties and provided for their authority to levy property taxes. The state legislature proscribes the duties and responsibilities of counties understanding that the primary source of revenue to accomplish these mandates will be funded by property taxes. Pursuant to state code counties are responsible to pay for courts, county jails, law enforcement and administration of the Local Land Use Planning Act, just to name a few. Counties in Idaho simply do not have significant discretionary functions.

The Board has actually decreased the County's reliance on property taxes over the last several years. In fiscal years 2022 and 2023 the Board did not increase the base property tax budget despite the fact that they have authority to increase the budget by 3% annually. In fact, the Board cut property taxes in fiscal year 2022 by \$12 million. For fiscal year 2024 the Board approved a 2.3% increase, in fiscal year 2025 they approved a 1.785% increase, and there is a 2.9% increase proposed for fiscal year 2026. All tolled from FY2022 to FY2026 the Board increased the property tax budget a total of \$11,074,583 and cut the property tax budget by \$12 million – a savings of nearly a million dollars (\$925,417).

This million-dollar savings occurred over a period with a cumulative inflation rate of 24.21% (8% in 2022 to 2.8% current). At the same time, the Ada County population was experiencing unprecedented growth, adding 53,710 residents between calendar years 2021 and 2025. The fiscal year 2026 budget represents a \$1.8 million reduction over this same period even though state revenue sharing dollars have gone down by \$9 million. The County's average tax burden is one of the lowest in the country and in the 13 states in our region. Per capita, Ada County property tax rates have gone down since 2021.

The Board has also managed the growth of Ada County government. Despite tremendous population growth and increasing statutorily mandated duties imposed by the legislature, Ada County's number of employees per ten thousand residents has shrunk. In 2022 the county had 42 employees per ten thousand residents, by 2025 that number was down to 39 employees per ten thousand residents.

July 23, 2025

Page 2

Ada County represents a modest amount of the total property taxes levied. It is important to understand that Ada County has statutory responsibility to levy taxes on behalf of 41 separate taxing districts, not just to support Ada County government. Each of these taxing district have their own independent and public budgeting process. Ada County only represents a modest portion of the total property tax levy, while the majority is collected on behalf of other taxing districts like school districts, cities, and cemetery districts. The Budget Explorer Tool (<https://adacounty.id.gov/clerk/budget-finance-explorer/budget-explorer/>) will show you where every dollar of your property tax payment goes.

While Ada County applauds your interest in our budgeting process, it is important to understand it in context. The county is responsible for setting its budget but is also responsible for levying property taxes for all taxing districts within Ada County. The Ada County Board of Commissioners have worked diligently to keep county operations lean and efficient. Over the last several years Ada County property taxpayers have seen more in property tax cuts than increases due to the Board's conscientious budget setting process.

Sincerely,

ADA COUNTY BOARD OF COMMISSIONERS



Rod Beck, Commissioner



Ryan Davidson, Commissioner



Thomas Dayley, Commissioner

Encl.

- I. Authority to Levy Property Taxes
  - a. Idaho Constitution – Articles 7 & 15
  - b. Idaho Code – Chapters 6 & 8 of Title 31
  - c. State Mandated duties and responsibilities throughout Idaho Code
- II. Ada County Property Tax Facts FY22 thru FY26
  - a. FY22 – 0% base property tax increase
  - b. FY22 - \$12 million reduction in property taxes levied
  - c. FY23 – 0% base property tax increase
  - d. FY24 – 2.3% base property tax increase (\$3,430,665)
  - e. FY25 – 1.785% base property tax increase (\$2,961,467)
  - f. FY26 – 2.9% proposed base property tax increase (\$4,682,461)
  - g. Over this five-year period Ada County has increase taxes \$11,074,583 and cut taxes by \$12 million = a reduction of nearly \$1 million (\$925,417)
- III. Ada County Population has increased by 53,710 new residents over this time period (518,310 in 2021 to 572,020 in 2025).
- IV. Ada County's number of employees per 10 thousand residents has gone down over the past 5 years from 41 employees per ten thousand residents to 39 employees per ten thousand residents in 2025.
- V. 24.21% cumulative inflation from 2021 to 2025 (8% in 2021 to 2.8% current).
- VI. Ada County is a Small Percentage of your Property Tax Bill
  - a. The County is statutorily responsible to levy property taxes for 41 separate taxing districts.
  - b. Each of the 41 taxing districts have public budget setting processes
  - c. Ada County represented roughly 23.6% of your total property tax bill in FY25.
  - d. 76.4% of your property taxes went to other taxing districts like schools, cities, and cemetery districts in FY25.