

Understanding the 2026 Supplemental Levy

Gooding Joint School District No. 231

For the 2025 and 2026 property-tax years, taxpayers paid \$0.00 toward the Supplemental Levy.

Although Gooding Joint School District had a voter-approved supplemental levy, **local property taxpayers paid \$0.00 toward that levy in 2025 and 2026.**

The Idaho Legislature's passage of **House Bill 292** created the **School District Facilities Fund** (IC 33-911) to provide property-tax relief. (Lottery dollars and a portion of sales tax contribute to this fund.) Gooding Joint School District received approximately:

- **\$1 million in the 2025-2026 School Year**
- **\$1.1 million in the 2026-2027 School Year**

These state funds were sufficient to offset the district's supplemental levy completely. As a result:

\$0.00 was collected from local property taxpayers for the supplemental levy last year and this year.

What Is Being Proposed?

The proposed supplemental levy is a **renewal** of the current levy at an increased amount:

\$903,000 per year for two years

The **estimated average annual cost to the taxpayer on the proposed levy is a tax of \$93 per \$100,000 of taxable assessed value per year**, based on current conditions.

This is the estimated maximum amount that could be collected. The actual amount **may be lower** because of changes in taxable market values and any applicable state property-tax relief received by the district from the School District Facilities Fund.

Supplemental levy revenue is deposited into the District's **General Fund**, where it supports day-to-day educational and operational expenses.

What the Supplemental Levy Supports

The levy would help the district continue paying for:

- Employee salaries and benefits
- Classroom supplies and curriculum
- School security and a School Resource Officer
- Maintenance and Student Transportation
- Technology – Devices and Software

Understanding the General Fund Need

General Fund Information	Amount
General Fund expenditures for 2025–2026	\$11.9 Million
Revenue provided by the State of Idaho (including \$759,000 property tax relief dollars offsetting the current supplemental levy)	\$11.4 Million

Current Levy \$759,000. Proposed supplemental levy \$903,000.
A \$144,000 increase.

The state does not provide enough revenue to cover all General Fund expenses. The supplemental levy helps pay a portion of the difference between state funding and the cost of operating the district.

How the Estimated Tax Cost Is Calculated

1. The ballot request

The proposed levy is **\$903,000 per year for two years**. [Official Ballot](#)

2. The published estimate

The estimated average annual cost to the taxpayer on the proposed levy is a tax of **\$93 per \$100,000 of taxable assessed value, per year based on current conditions**. This estimate is based on September 2025 market values.

3. When the levy would take effect

If approved, the levy would take effect on July 1, 2027, being collected beginning **December 2027**. The actual tax rate would be calculated using the taxable market value available at that time.

4. Why the actual rate may be lower

If the District's total taxable market value increases, the levy amount is spread across a larger tax base. This can lower the amount charged per \$100,000 of taxable assessed value.

Any applicable School District Facilities Fund dollars received from the state would also be used to reduce the amount collected from local property taxpayers, as required by Idaho law. (Idaho Code 33-911.)

The Previous Levy: Estimated Cost Versus Actual Cost

The ballot for the previous supplemental levy listed an estimated cost of **\$84 per \$100,000 of taxable assessed value**.

Because taxable market values increased, the calculated cost decreased to approximately **\$78 per \$100,000**.

However, taxpayers did not ultimately pay that amount. School District Facilities Fund dollars provided by the state fully offset the levy.

Final supplemental levy cost to taxpayers: \$0.00 per \$100,000 of taxable assessed value.

[Click here to see the 2025 tax bill/receipt and the assessment notice of a local patron](#)

Important: This information is intended to explain the proposed levy, the district's funding needs and the property-tax relief received during the past two years. It does not advocate for or against the levy. Future tax estimates are based on current conditions and may change when final taxable market values and state distributions are established.

MAKE CHECK PAYABLE TO:
GOODING COUNTY TREASURER
P.O. BOX 326
GOODING, IDAHO 83330

2025 TAX BILL/RECEIPT

BILL# 2493
CODE AREA 1-0000
BANK CODE CSPA

PARCEL# RPG1004003018AA

TAX YEARS 2025 2024
LAND 73,883
IMPROVEMENT 322,494

1ST HALF DUE	2ND HALF DUE	FULL DUE	TOT MKT	396,377	395,875
TAX 1,323.80	TAX 1,323.80	TAX 2,647.60	HO EXEMPT	125,000	125,000
LATE	LATE	LATE			
INT	INT	INT	NET MKT	271,377	270,875
COST	COST	COST	TOT TAX	2,994.66	3,080.50
TOT	TOT	TOT			

GOODING ID 83330-5100

For Information on Bonds visit:
GOODINGCOUNTY.ORG

LOTS 18, 19 & 20
SOUTH 12' LOT 21
BLOCK 3 FINK ADDN
GOODING

*School Facilities Fund savings
reduced taxes by: 293.02

*Tax Relief given by the Legislature

FOR YOUR RECORDS ONLY

This bill has been sent to your local government
at their request. If you are a property owner
responsible for your own taxes, please
contact our office at (208) 234-2131.

★★★IMPORTANT★★★
PLEASE READ BOTH FRONT AND BACK

★★★ MONTHLY PAYMENTS ARE ACCEPTED ★★★

PMT DROP BOX LOCATED NW CORNER OF BUILD

*****REMEMBER TO MAIL EARLY *****

TO AVOID LATE CHARGES, PAYMENTS MUST BE
RECEIVED OR POSTMARKED BY THE DUE DATE.

OPEN MON-THURS 7:30-5:30**OPEN DEC 19TH
8:00-5:00 CC PMTS CALL 1-855-414-3920
OR GOODINGCOUNTY.ORG

FOR PROPER CREDIT THIS STUB MUST BE RETURNED WITH PAYMENT
PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE

TAXING DISTRICT	RATE	
COUNTY	.002056204	558.00
GOODING CITY	.005230374	1,419.40
GDG SCHOOL #231	.000002880	.78
GDG SCHOOL SUPP		
GDG #231 PLNTE	.000669264	181.62
GOODING HWY#1	.000623651	169.24
GOODING CEM	.000113986	30.92
GOODING FIRE	.001019250	276.60
GDG REC DIST	.000237977	64.58
GDG PUB LIBRARY	.000406473	110.30
GDG AMBULANCE	.000213987	58.06
Judgmt 63-1305	.000184994	50.16
DISTRICT TOTAL	.010759040	2,919.66
LANDFILL FEE		75.00
*Homeowner Tax Relief		-347.06
AMOUNT DUE		2,647.60

FOR PROPER CREDIT THIS STUB MUST BE RETURNED WITH PAYMENT
PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE



2025
BILL# 2493

2ND HALF

RPG1004003018AA
1-0000 CSPA

AMOUNT DUE 1,323.80

GOODING COUNTY
P.O. BOX 326
GOODING, IDAHO 83330

LATE
INT
COST
TOTAL

DELINQUENT IF NOT PAID ON OR BEFORE JUNE 20, 2026



2025
BILL# 2493

1ST HALF

FULL

RPG1004003018AA
1-0000 CSPA

AMOUNT DUE 1,323.80

GOODING COUNTY
P.O. BOX 326
GOODING, IDAHO 83330

LATE
INT
COST
TOTAL

DELINQUENT IF NOT PAID ON OR BEFORE DECEMBER 20, 2025

JUSTIN BALDWIN
145 7TH AVE EAST
GOODING, ID 83330

ASSESSMENT NOTICE

PARCEL DESCRIPTION:
LOTS 18, 19 & 20
SOUTH 12' LOT 21
BLOCK 3 FINK ADDN
GOODING

For any questions, please notify
the Assessor's office immediately.
Assessor's telephone#: (208) 934-5666
PARCEL ADDRESS:

83330

Appeals of your property value must
be filed in writing on a form provided
by the County, by: JUNE 22, 2026

GOODING

ID 83330-5100

Tax Code Area: 1-0000

Parcel Number: RPG1004003018A A

Property Tax Reduction is not included.

ASSESSED VALUE OF YOUR PROPERTY

CATEGORY AND DESCRIPTION	LOTS/ACRES	2024 VALUE	2025 VALUE	CURRENT YEAR'S VALUE
20 RES LOTS		73,875	73,883	73,883
41 RES BLDG		322,000	322,494	322,494
SUBTOTAL:		395,875	396,377	396,377
LESS HOMEOWNERS EXEMPTION:		125,000	125,000	125,000
NET TAXABLE VALUE:		270,875	271,377	271,377

TAXING DISTRICT INFORMATION

TAXING DISTRICTS	*2024 GROSS TAX	*2025 GROSS TAX	PCT CHG	PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
COUNTY	561.40	558.00		208-934-4841	08/24/2026
CNTY JDG63-1305		21.80			No Response
GOODING CITY	1,424.24	1,419.40		208-934-5669	08/17/2026
CTY JDG 63-1305		4.96			No Response
GDG SCHOOL #231	.52	.78	50	208-934-4321	06/09/2026
GDG SCHOOL SUPP	40.36		-100	208-934-4321	06/09/2026
GDC #231 PLNTE	272.88	181.62	-33	208-934-4321	06/09/2026
GSD JDG 63-1305		15.46			No Response
GOODING HWY#1	168.06	169.24		208-539-6673	08/10/2026
GOODING CEM	30.80	30.92		208-293-1004	08/12/2026
GCEM JDG63-1305		1.04			No Response
GOODING FIRE	273.04	276.60	1	208-731-5131	08/14/2026
GDG REC DIST	64.22	64.58		208-404-9227	08/10/2026
GREC JDG63-1305		2.06			No Response
GDG PUB LIBRARY	109.68	110.30		208-934-4089	08/24/2026
GLIB JDG63-1305		2.70			No Response
GDG AMBULANCE	60.30	58.06	-3	208-934-4841	08/24/2026
TOTAL:					

THIS IS NOT A BILL. DO NOT PAY.

Page 1 OF 2

*Additional fees & credits may apply.
*Current yr taxes not known until November.