

Draft 2026 Idaho School Boards Association Resolution

Title: Resolution Supporting an Increase to Idaho's Homeowner's Exemption

Submitted by: West Bonner County School District #83

WHEREAS, Idaho homeowners have experienced significant increases in residential property values in recent years, resulting in higher property tax obligations for many owner-occupied primary residences; and

WHEREAS, these increases have affected homeowners across all income levels, including working families, retirees, and individuals living on fixed incomes; and

WHEREAS, the Idaho Homeowner's Exemption has long served as an important mechanism for reducing the taxable value of owner-occupied primary residences and promoting homeownership; and

WHEREAS, increasing the Homeowner's Exemption would provide broad-based property tax relief to Idaho homeowners while preserving the existing structure of Idaho's property tax system; and

WHEREAS, meaningful property tax relief can strengthen communities by improving housing affordability, increasing financial stability for homeowners, and helping long-term residents remain in their homes.

NOW, THEREFORE, BE IT RESOLVED that the Idaho School Boards Association work collaboratively with the Idaho Legislature, local governments, county officials, taxpayer organizations, and other stakeholders to develop legislation increasing the Idaho Homeowner's Exemption for owner-occupied primary residences to provide meaningful property tax relief for Idaho homeowners.

BE IT FURTHER RESOLVED that any increase to the Homeowner's Exemption should be structured to provide equitable tax relief throughout the state while maintaining transparency and predictability in Idaho's property tax system.

BE IT FURTHER RESOLVED that the Idaho School Boards Association work collaboratively with the Idaho Legislature, local governments, county officials, taxpayer organizations, and other stakeholders to develop state policies that offset any fiscal impacts associated with increasing the Homeowner's Exemption so that local taxing districts continue to receive the funding necessary to provide essential public services and fulfill voter-approved obligations, especially with regards to funding of K-12 public education and meeting Idaho's constitutional duty under the State Constitution's Article IX, Section 1.

BE IT FURTHER RESOLVED that the Idaho School Boards Association encourages the Idaho Legislature to periodically review and adjust the Homeowner's Exemption to ensure it remains effective in providing property tax relief as housing values and economic conditions change.

Statement of Purpose

The purpose of this resolution is to support legislation increasing the Idaho Homeowner's Exemption to provide broad-based property tax relief for owner-occupied primary residences, improve housing affordability, and help ensure that Idaho residents can remain in their homes as property values continue to rise while meeting Idaho's constitutional duty/obligation under Article IX, Section 1.