

Feeding the Beast That Will Eat Us

The Shrunk Denominator

Idaho isn't poor. It's disenfranchised from its own tax base.

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FEEDING THE BEAST

The Shrunk Denominator

Idaho isn't poor. It's disenfranchised from its own tax base.

Every property tax fight in Idaho happens inside a room with the windows painted shut. We argue about levy rates, budget caps, homeowner's exemptions, and circuit breakers, all the machinery of dividing a tax burden, while pretending the size of the thing being divided was handed down from heaven.¹ It wasn't. It was set in Washington, D.C., and the taxable portion is roughly one-third of the state's land.²

Here is the number that should open every county budget hearing in this state: about 62 percent of Idaho is owned and controlled by the federal government, 32.6 million acres out of 52.9 million.³ That makes Idaho the third most federalized state in the nation, behind only Nevada and Utah.⁴ In Custer, Lemhi, and Idaho County, the federal share runs between roughly 84 and 93 percent.⁵ When commissioners in those counties sit down to fund a sheriff's office, a road department, and a courthouse, they are working with a land base of somewhere between seven and seventeen taxable acres out of every hundred, and that is before subtracting state-owned ground, which is also exempt. A county in Iowa, where the federal government owns about three-tenths of one percent of the land, taxes nearly the whole map.⁶

That is the denominator problem. And until we name it, every argument about property tax relief in Idaho is an argument about how to slice a pie that was stolen before it reached the table.

The land pays nothing

Private timberland pays property tax. A working ranch pays property tax. A cottage lot on a lake pays property tax. Federal land is beyond the county assessor's reach entirely, and the roughly 32.6 million federal acres in Idaho pay no property tax at all: not to the county that plows the road to the trailhead, not to the sheriff's office that runs search and rescue into the wilderness, not to the school district educating the children of the outfitters and mill workers who make their living on the margins of that land.⁷

Congress knows this, which is why the compensation programs exist. And the compensation programs are the confession. Payment in Lieu of Taxes, PILT, sent Idaho's 44 counties \$49.6 million in fiscal year 2026 for 32.6 million eligible acres, about a dollar and fifty-two cents per acre, and in Custer County, thanks to the program's population caps, about 37 cents per acre.⁸ The PILT formula runs on flat per-acre rates and county population ceilings, not on what the land is worth.⁹ When Idaho's own Legislature commissioned a model of what a sample of that federal land would generate in private hands under an honest assessment, the answer came back at five to nine times the PILT payment, and for federal parcels sitting near city limits, roughly 65 times.¹⁰ Secure Rural Schools, the program meant to replace collapsed timber receipts, has spent a quarter century on a cycle of expiration, panic, congressional brinksmanship, and partial renewal. It lapsed again at the end of fiscal year 2023 and stayed dead for more than two years until Congress revived it, retroactively, in December 2025.¹¹ County budget officers in the timber belt do not plan around SRS money; they pray around it. A revenue stream that depends on a periodic act of congressional mercy is not a tax base. It is an allowance.

The severance that never happens

BY THE NUMBERS

61.9%

Of Idaho is federally owned
of any state (behind Ne

\$1.52

Average PILT payment per
Idaho, FY2026 (\$49.6M

93%

Federal share of Custer
Idaho County ~84%

5-9×

What the state's 2022 v
land would pay in taxes
pays

DOCUMENT

Verified edition, July 1:
calculations explained,
questions.

When people point to Wyoming and ask why Idaho can't fund itself the same way, the answer is only partly geology. Wyoming levies a severance tax on minerals as they leave the ground regardless of who owns the surface, and because its coal, oil, and gas are "leasable" minerals under the Mineral Leasing Act of 1920, roughly half of the federal royalty collected on them flows back to the state.¹² Idaho's federal ground offers no equivalent stream. The metals under most of Idaho's federal land are hardrock minerals claimed under the General Mining Law of 1872, and hardrock production on federal land pays no federal royalty at all: nothing collected in Washington, so nothing shared back with Boise or the counties.¹³ The timber and the grazing capacity under federal management generate no severance revenue and no lease share a county can budget against.

The timber counties lived the demonstration. Since 1908, a quarter of national forest receipts had flowed back to the states for local roads and schools.¹⁴ Then the harvest collapsed. The cut on Idaho's national forests fell roughly 90 percent between 1990 and the mid-2000s, averaging 125 million board feet a year from 2001 through 2006 against a 1969 peak of 1.08 billion board feet, and the receipts-sharing that once built roads and funded schools collapsed with it.¹⁵ The trees did not disappear. The wealth did not disappear. The authority to convert that wealth into local revenue disappeared, transferred by policy to agencies answerable to no Idaho taxpayer.

Tourism follows the same pattern in softer clothing. Visitors to the Sawtooths and the Frank Church spend money in the gateway towns, and the gas and lodging get taxed. But the destination itself, the asset drawing the visitors, generates no lease revenue, no concession share to the county, and nothing the state can levy.

Compare a state park, where the entrance fee stays in the system that owns the asset and pays to run it.¹⁶ Idaho hosts the attraction and Washington holds the deed.

The land that proves the point

The strongest evidence against the current arrangement is sitting in Idaho's own portfolio. The state's roughly 2.5 million acres of endowment trust land operate under a constitutional mandate to secure "the maximum long term financial return" for the beneficiaries, chiefly the public schools.¹⁷ And they produce: timber sales, grazing and farmland leases, cottage sites, mineral leases, commercial real estate.¹⁸ The same ground, under the same sky, in the same state, managed under an ownership structure with an actual fiduciary duty, pays its way.

Scale that management model across even a modest fraction of the federal estate and the fiscal picture of rural Idaho changes materially. That is the serious version of the public lands transfer argument, and it deserves to be engaged as such rather than caricatured as a land grab.

It also deserves honest handling of the serious counterargument, which is fire. The federal government currently absorbs catastrophic wildfire suppression costs, more than three billion dollars a year nationally in recent seasons, that would stagger a state suddenly responsible for thirty million acres.¹⁹ And a cash-strapped legislature holding that much ground faces a permanent temptation to sell rather than manage, which would trade a public inheritance for a one-time budget patch. Any transfer framework that cannot answer the fire question and the liquidation question is not ready. But "the current custodian eats the fire bill" is an argument for restructuring the custody arrangement, not for accepting a compensation regime that pays counties an allowance and calls it fairness.

Why this belongs in the property tax fight

Here is where the denominator meets your tax bill. When a county's taxable base is artificially compressed to a fraction of its actual land area, every dollar of legitimate government cost (the sheriff, the jail, the courts, the roads, the recorder's office) lands on the narrow strip of private ground left standing. The homeowner in a ninety-percent-federal county is not overtaxed because his commissioners are spendthrifts. He is overtaxed because he is one of the few people in the room legally allowed to be billed.²⁰

This is why I flinch every time someone says Idaho counties "can't afford" property tax relief. The claim smuggles in an assumption: that the current base is the natural base, that the denominator is a fact of nature

rather than a policy choice made in another century by people who never plowed a road in Lemhi County in January. It is a policy choice with a date on it. In 1976 the Federal Land Policy and Management Act declared that the remaining public domain would stay in federal ownership and repealed the homestead laws that had once moved land steadily onto the county tax rolls.²¹ Idaho is not a poor state pleading for gentler treatment. It is a wealthy state whose wealth has been placed administratively out of reach.

So the next time the relief conversation starts, and in this state it never stops, insist that it start with the honest frame. Not “how do we squeeze the existing base more cleverly,” but “why is the base one-third the size of the state?” Fix the assessment machinery, yes. Fix the levy mechanics, yes; Idaho Code section 63-802 and its illusory three percent cap will keep this newsletter in business for years.²² But keep saying the quiet part: the arithmetic of Idaho property taxes was rigged before the first bill was ever mailed, and it was rigged from a city two thousand miles away.

Calculations Explained

How much of Idaho is off the tax rolls. The Congressional Research Service puts federal ownership at 32.6 million of Idaho’s 52.9 million acres, or 61.9 percent.²³ The state’s endowment trust lands, about 2.5 million acres, are also exempt from property tax; that is another 4.7 percent of the state.²⁴ Together, federal and endowment land remove roughly 66.6 percent of Idaho’s land area from the property tax base, leaving about one-third taxable. Other exempt holdings (tribal trust land, state parks, city and county property) shrink the base further. That is the basis for the claim that the taxable denominator is roughly one-third the size of the state.

County federal shares. The Interior Department’s PILT database lists the federal acres on which each county is paid. For fiscal year 2026: Custer County, 2,935,064 acres; Lemhi County, 2,642,775 acres; Idaho County, 4,532,844 acres.²⁵ Divide by each county’s land area (Census Bureau figures of 4,921, 4,564, and 8,477 square miles, at 640 acres per square mile) and the federal shares come to about 93 percent (Custer), 90 percent (Lemhi), and 84 percent (Idaho County). The remainders, roughly 7 to 17 acres in every hundred, are the source of the “seven and seventeen taxable acres” line, and even that remainder includes exempt state and local ground.

PILT per acre. Idaho’s fiscal year 2026 PILT total of \$49,562,605 divided by 32,649,017 eligible acres yields \$1.52 per acre statewide. Custer County’s \$1,097,271 across 2,935,064 acres is about 37 cents per acre, because PILT caps a county’s total payment based on its population, and Custer County has very few people.^{26,27} The prior draft of this article said PILT pays “ten or twenty cents on the acre-dollar.” The published record supports a stronger version: the Idaho Legislature’s 2022 valuation model found that in three test counties, the property tax equivalent of federal land ranged from five to nine times the PILT actually paid, and for in-held parcels near city boundaries, roughly 65 times.²⁸ That is between about 2 cents and 20 cents on the dollar, depending on the parcel.

The timber collapse. The University of Idaho Policy Analysis Group reported that annual harvest volume and value from Idaho’s national forests “declined by 90%” between 1990 and 2006. The harvest peaked at 1.08 billion board feet in 1969 and averaged 125 million board feet per year from 2001 through 2006, which is 88 percent below the peak.²⁹ Harvests have partially recovered since (about 179 million board feet in 2024), which still leaves the cut more than 80 percent below the historic peak.³⁰

Glossary of Terms

Tax base (the denominator). The total taxable value in a taxing district. A district’s levy rate is its budget divided by this base; shrink the base and the rate on everyone left in it rises.

Levy rate. The tax rate applied to each property, calculated by dividing a district’s approved property tax budget by the total taxable value in the district.

Budget cap (Idaho Code § 63-802). Idaho's limit on how much a taxing district's property tax budget may grow: generally 3 percent per year over the highest of the prior three years' budgets, plus amounts attributable to new construction and annexation, with an overall 8 percent ceiling on the combined increase.

Homeowner's exemption. Idaho Code § 63-602G exempts half of an owner-occupied home's value (house and up to one acre) from taxation, up to a capped dollar amount.

Circuit breaker. Idaho's Property Tax Reduction program (Idaho Code §§ 63-701 through 63-710), which reduces property tax for qualifying lower-income seniors, widowed persons, and people with disabilities.

PILT (Payment in Lieu of Taxes). A federal program, created in 1976, that pays counties containing nontaxable federal land. Payments are computed from per-acre rates and population-based ceilings, with deductions for certain prior-year federal payments; they are not tied to land value.

Secure Rural Schools (SRS). A program created in 2000 to compensate forest counties for collapsed timber receipts. It requires periodic reauthorization by Congress and has repeatedly lapsed and been renewed, most recently lapsing after fiscal year 2023 and being reauthorized in December 2025.

Twenty-Five Percent Fund. The 1908 arrangement under which 25 percent of national forest receipts (chiefly timber) was returned to states for roads and schools in the counties where the forests sit. SRS was built to replace its collapsed payments.

Severance tax. A tax on the extraction ("severance") of nonrenewable resources such as oil, gas, and coal, levied by the state where extraction occurs.

Leasable minerals. Oil, gas, coal, and certain others on federal land, leased under the Mineral Leasing Act of 1920. The federal government collects royalties and shares roughly half with the producing state.

Hardrock (locatable) minerals. Metals such as gold, silver, and cobalt claimed on federal land under the General Mining Law of 1872, which imposes no federal royalty, so there is no federal royalty revenue to share with states or counties.

Endowment trust land. Land granted to Idaho at statehood and held in trust. The Idaho Constitution (Article IX, Section 8) requires it to be managed for "the maximum long term financial return" to the beneficiaries, primarily the public schools.

FLPMA (Federal Land Policy and Management Act of 1976). The law declaring that remaining federal public lands would generally be retained in federal ownership; it repealed the homestead laws through which federal land had previously passed into private, taxable hands.

Board foot / million board feet (MMBF) / billion board feet (BBF). Timber volume measures; a board foot is one foot square by one inch thick.

In-held land (inholding). Privately or federally owned parcels enclosed within, or immediately adjacent to, land of a different owner, such as federal parcels near city limits.

Five Questions the Public Is Likely to Ask

1. Why can't Idaho counties just tax federal land? Because federal property is immune from state and local taxation under the U.S. Constitution's Supremacy Clause. No county assessor can put a national forest on the rolls. That immunity is the entire reason Congress created PILT in 1976.

2. Doesn't tourism on federal land make up for the lost taxes? Visitor spending helps gateway businesses, and the state collects sales and lodging taxes on it. But the land itself still pays no property tax, and counties still plow the roads, run search and rescue, and fund schools. The 2022 legislative study found the tax equivalent of sampled federal land was five to nine times what PILT pays.

3. Isn't PILT fair compensation? PILT paid Idaho about \$1.52 per eligible acre in fiscal year 2026, and far less in lightly populated counties because of population caps (about 37 cents per acre in Custer County). The formula

is based on acreage and population, not land value, and the state's own modeling shows it pays a small fraction of an honest tax assessment.

4. If Idaho took over federal land, wouldn't the state just sell it off, and who pays for wildfires? Those are the two serious objections. Federal agencies currently absorb suppression costs that have exceeded three billion dollars a year nationally, and a legislature under budget pressure could be tempted to liquidate land rather than manage it. This article's position is that any transfer framework must answer both questions before it is ready, but that neither objection justifies the current compensation regime.

5. Would fixing the denominator actually lower my property tax bill? Directionally, yes. Property tax is a division problem: the budget divided by the taxable base sets the rate. If federal land paid its tax equivalent, or if more land entered the base, the same county budget would spread across a larger denominator and the levy on existing owners would fall. How much depends on the county; the effect would be largest in the most heavily federalized ones.

Document Metadata

Description (150 characters): Idaho isn't poor. With 61.9% of the state federally owned and off the tax rolls, every property tax fight divides a base one-third its true size.

Longer description: Issue No. 6 of the Feeding the Beast series reframes Idaho's permanent property tax fight around the denominator: 61.9 percent of Idaho is federally owned, the third-highest share of any state, and pays no property tax. PILT and Secure Rural Schools compensate counties at a fraction of an honest assessment, the timber receipts that once funded roads and schools collapsed with the federal harvest, and Idaho's own endowment trust lands prove the same ground can pay its way under an ownership structure with a fiduciary duty. The homeowner in a ninety-percent-federal county is overtaxed because he is one of the few people legally allowed to be billed.

Summary: About 61.9 percent of Idaho (roughly 32 million acres) is federal, behind only Nevada and Utah. In Custer, Lemhi, and Idaho counties the federal share runs roughly 84 to 93 percent. PILT sent Idaho's 44 counties \$49.6 million in FY2026 for 32.6 million eligible acres, about \$1.52 per acre statewide and 37 cents in Custer County; the state's 2022 valuation analysis found equivalent tax values five to nine times PILT, and up to 65 times for parcels near city limits. Secure Rural Schools lapsed at the end of FY2023 and stayed dead until December 2025. The federal timber harvest fell about 90 percent from its peak. Idaho's roughly 2.5 million acres of endowment trust land operate under a constitutional maximum-return mandate and pay their way. Fire costs and liquidation temptation are the serious counterarguments, and any transfer framework must answer both. The arithmetic of Idaho property taxes was set in Washington before the first bill was mailed.

Keywords: property tax, federal land, PILT, Secure Rural Schools, denominator, tax base, Custer County, Lemhi County, Idaho County, endowment trust land, FLPMA, homestead acts, timber receipts, severance tax, Idaho Code 63-802, levy rate, circuit breaker, public lands transfer, CRS R42346, county budgets

Footnotes and Citations

Feeding the Beast is an ongoing series on the structure, incentives, and arithmetic of taxation and growth in Idaho. Prior issues covered ratepayer financing, the data center exemption, and why the 3% budget cap doesn't cap your bill.

1. Idaho's property tax machinery: Idaho Code § 63-802 (budget cap), Idaho State Legislature, <https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH8/SECT63-802/>; Idaho Code § 63-602G (homeowner's exemption), <https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602G/>; Idaho State Tax Commission, Property Tax Reduction (circuit breaker) program, <https://tax.idaho.gov/taxes/property/homeowners/reduction/>²

2. Author's calculation from the federal and state endowment acreage in notes 3 and 17; see Calculations Explained. Federal (61.9 percent) plus endowment (about 4.7 percent) land leaves roughly one-third of Idaho's land area on the property tax rolls.²

3. Congressional Research Service, "Federal Land Ownership: Overview and Data," Report R42346, updated February 21, 2020 (data as of FY2018): 32.6 million federal acres of Idaho's 52.9 million total, 61.9 percent. <https://www.congress.gov/crs-product/R42346> and

<https://sgp.fas.org/crs/misc/R42346.pdf>

4. Same CRS report: Nevada 80.1 percent, Utah 63.1 percent, Idaho 61.9 percent, Alaska 60.9 percent, Oregon 52.3 percent. Correction: an earlier draft said Idaho was “in the top five”; the authoritative figure places Idaho third. <https://www.congress.gov/crs-product/R42346>
5. U.S. Department of the Interior, PILT Payments and Acreage by State/County, Fiscal Year 2026: Custer County 2,935,064 federal acres; Lemhi County 2,642,775; Idaho County 4,532,844. <https://pilt.doi.gov/counties.cfm> . County land areas from U.S. Census Bureau QuickFacts (Custer 4,921 sq. mi.; Lemhi 4,564 sq. mi.; Idaho County 8,477 sq. mi.), <https://www.census.gov/quickfacts/> . Computed shares: about 93, 90, and 84 percent respectively; see Calculations Explained.
6. Iowa federal share (0.3 percent) from Congressional Research Service, Report R42346, February 21, 2020. <https://www.congress.gov/crs-product/R42346>
7. Federal land is not taxable by state or local governments, which is the premise of the PILT program. U.S. Department of the Interior, PILT Frequently Asked Questions, <https://www.doi.gov/pilt/resources/faqs> . Acreage per note 3.
8. U.S. Department of the Interior, PILT Payments and Acreage by State/County, FY2026: Idaho total \$49,562,605 across 32,649,017 eligible acres (\$1.52/acre); Custer County \$1,097,271 across 2,935,064 acres (\$0.37/acre). <https://pilt.doi.gov/counties.cfm> . See also Laura Guido, “Idaho counties to receive \$49.6 million in payment in lieu of taxes for federal public lands,” Idaho Capital Sun, July 3, 2026, <https://idahocapitalsun.com/briefs/idaho-counties-to-receive-49-6-million-in-payment-in-lieu-of-taxes-for-federal-public-lands/> ; and for FY2025 (\$42.9 million), Office of Sen. Mike Crapo, “Idaho to Receive \$42.9 Million in PILT Funding for Community Services,” July 21, 2025, <https://www.crapo.senate.gov/media/newsreleases/idaho-to-receive-429-million-in-pilt-funding-for-community-services>
9. U.S. Department of the Interior, PILT Frequently Asked Questions: payments are the greater of \$3.55 per acre (2026 dollars) minus prior-year federal payments, or \$0.51 per acre, both subject to population-based ceilings. <https://www.doi.gov/pilt/resources/faqs>
10. Idaho Legislature, Committee on Federalism interim presentation, “Idaho Federal Land PILT Analysis Report” (Federal Land Valuation Model Report), delivered September 15, 2022: estimated property tax equivalents in three test counties (Boundary, Canyon, Clearwater) ran roughly 5 to 9 times actual PILT, and about 65 times PILT for in-held parcels near city boundaries; the sample covered about 4 percent of Idaho's federal acres. [https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2022/interim/220915_cof_Idaho%20Federal%20Land%20Valuation%20Model%20Report%20\(FINAL%20VERSION\).pdf](https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2022/interim/220915_cof_Idaho%20Federal%20Land%20Valuation%20Model%20Report%20(FINAL%20VERSION).pdf)
11. U.S. Forest Service, Secure Rural Schools program history (created by P.L. 106-393 in 2000), <https://www.fs.usda.gov/working-with-us/secure-rural-schools> ; National Association of Counties, “Secure Rural Schools Reauthorization Act of 2025 signed into law in victory for counties,” January 15, 2026 (signed December 18, 2025; retroactive payments for FY2024 and FY2025 and reauthorization through FY2026, after the program lapsed at the end of FY2023), <https://www.naco.org/news/secure-rural-schools-reauthorization-act-2025-signed-law-victory-counties> ; S. 356, 119th Congress, <https://www.congress.gov/bill/119th-congress/senate-bill/356>
12. Wyoming Department of Revenue, Mineral Tax Division (severance taxes on mineral production), <https://revenue.wyo.gov/> ; WyoHistory.org, “The Mineral Leasing Act of 1920: The law that changed Wyoming’s economic destiny” (roughly half of federal mineral royalties returned to the state), <https://www.wyohistory.org/encyclopedia/mineral-leasing-act-1920-law-changed-wyomings-economic-destiny>
13. Congressional Research Service, “Mining on Federal Lands: Hardrock Minerals,” Report RL33908 (hardrock minerals under the General Mining Law of 1872 pay no federal royalty), <https://www.everycrsreport.com/reports/RL33908.html>
14. U.S. Forest Service, Secure Rural Schools program page, describing the Act of May 23, 1908 (the “Twenty-Five Percent Fund”) returning 25 percent of national forest receipts to states for county roads and schools. <https://www.fs.usda.gov/working-with-us/secure-rural-schools>
15. Jay O’Laughlin, “Timber Harvests and Receipts from National Forest System Lands in Idaho,” University of Idaho Policy Analysis Group, report to the Idaho Legislature’s National Forest System and Woody Biomass Interim Committee, September 2007: harvest volume and value declined 90 percent between 1990 and 2006; peak harvest 1.08 billion board feet in 1969; 2001-2006 average 125 million board feet. <https://objects.lib.uidaho.edu/ir/ir0084.pdf> . Partial recovery since: Forest Service harvest in Idaho was about 178.7 million board feet in 2024, still more than 80 percent below the 1969 peak. University of Montana Bureau of Business and Economic Research, Timber Harvest for Idaho (data by special request from USDA Forest Service), <https://www.bber.umt.edu/fir/HarvestID.aspx>
16. Idaho Department of Parks and Recreation: state park entrance and camping fees are retained by the park system to fund operations. <https://parksand recreation.idaho.gov/grants-and-funding/> . The general characterization of park fees funding IDPR operations is consistent with IDPR budget documents; the precise share of operations covered by fees was not independently verified as of July 18, 2026 (searched IDPR budget overview and funding pages).
17. Idaho Department of Lands, “Understanding Endowment Land”: the state manages approximately 2.5 million acres of endowment land (of an original 3.65 million granted at statehood), managed to secure the maximum long-term financial return for nine beneficiaries, public schools foremost. Correction: an earlier draft said 2.4 million acres; the Department of Lands states approximately 2.5 million. <https://www.idl.idaho.gov/about-us/understanding-endowment-land/>
18. Idaho Constitution, Article IX, Section 8 (lands to be managed “in such manner as will secure the maximum long term financial return”), <https://legislature.idaho.gov/statutesrules/idconst/ArtIX/Sect8/> ; revenue activities per Idaho Department of Lands, Trust Land Management (timber sales, grazing and farming leases, real estate including cottage sites, mineral and oil and gas leasing), <https://www.idl.idaho.gov/trust-land-management/>
19. National Interagency Fire Center, Federal Firefighting Costs (Suppression Only): combined Forest Service and Department of the Interior suppression costs were \$3.17 billion in 2023, \$3.55 billion in 2022, and \$4.39 billion in 2021. <https://www.nifc.gov/fire-information/statistics/suppression-costs>
20. Characterization; the underlying county federal-land shares are documented in note 5 and the mechanics of levy arithmetic in notes 1 and 22.
21. Federal Land Policy and Management Act of 1976, P.L. 94-579 (declaring the policy that public lands be retained in federal ownership and repealing the homestead laws). Bureau of Land Management, laws and regulations overview, <https://www.blm.gov/about/laws-and-regulations> ; statute text at <https://www.govinfo.gov/content/pkg/STATUTE-90/pdf/STATUTE-90-Pg2743.pdf>

22. Idaho Code § 63-802: property tax budgets may grow 3 percent per year over the highest of the prior three years, plus new construction and annexation value, subject to an 8 percent overall limit; the cap applies to district budgets, not to any individual owner's bill. <https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH8/SECT63-802/>
23. Congressional Research Service, "Federal Land Ownership: Overview and Data," Report R42346, updated February 21, 2020 (data as of FY2018): 32.6 million federal acres of Idaho's 52.9 million total, 61.9 percent. <https://www.congress.gov/crs-product/R42346> and <https://sgp.fas.org/crs/misc/R42346.pdf>
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25. U.S. Department of the Interior, PILT Payments and Acreage by State/County, Fiscal Year 2026: Custer County 2,935,064 federal acres; Lemhi County 2,642,775; Idaho County 4,532,844. <https://pilt.doi.gov/counties.cfm> . County land areas from U.S. Census Bureau QuickFacts (Custer 4,921 sq. mi.; Lemhi 4,564 sq. mi.; Idaho County 8,477 sq. mi.), <https://www.census.gov/quickfacts/> . Computed shares: about 93, 90, and 84 percent respectively; see Calculations Explained.
26. U.S. Department of the Interior, PILT Payments and Acreage by State/County, FY2026: Idaho total \$49,562,605 across 32,649,017 eligible acres (\$1.52/acre); Custer County \$1,097,271 across 2,935,064 acres (\$0.37/acre). <https://pilt.doi.gov/counties.cfm> . See also Laura Guido, "Idaho counties to receive \$49.6 million in payment in lieu of taxes for federal public lands," Idaho Capital Sun, July 3, 2026, <https://idahocapitalsun.com/briefs/idaho-counties-to-receive-49-6-million-in-payment-in-lieu-of-taxes-for-federal-public-lands/> ; and for FY2025 (\$42.9 million), Office of Sen. Mike Crapo, "Idaho to Receive \$42.9 Million in PILT Funding for Community Services," July 21, 2025, <https://www.crapo.senate.gov/media/newsreleases/idaho-to-receive-429-million-in-pilt-funding-for-community-services>
27. U.S. Department of the Interior, PILT Frequently Asked Questions: payments are the greater of \$3.55 per acre (2026 dollars) minus prior-year federal payments, or \$0.51 per acre, both subject to population-based ceilings. <https://www.doi.gov/pilt/resources/faqs>
28. Idaho Legislature, Committee on Federalism interim presentation, "Idaho Federal Land PILT Analysis Report" (Federal Land Valuation Model Report), delivered September 15, 2022: estimated property tax equivalents in three test counties (Boundary, Canyon, Clearwater) ran roughly 5 to 9 times actual PILT, and about 65 times PILT for in-held parcels near city boundaries; the sample covered about 4 percent of Idaho's federal acres. [https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2022/interim/220915_cof_Idaho%20Federal%20Land%20Valuation%20Model%20Report%20\(FINAL%20VERSION\).pdf](https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2022/interim/220915_cof_Idaho%20Federal%20Land%20Valuation%20Model%20Report%20(FINAL%20VERSION).pdf)
29. Jay O'Laughlin, "Timber Harvests and Receipts from National Forest System Lands in Idaho," University of Idaho Policy Analysis Group, report to the Idaho Legislature's National Forest System and Woody Biomass Interim Committee, September 2007: harvest volume and value declined 90 percent between 1990 and 2006; peak harvest 1.08 billion board feet in 1969; 2001-2006 average 125 million board feet. <https://objects.lib.uidaho.edu/ir/ir0084.pdf> . Partial recovery since: Forest Service harvest in Idaho was about 178.7 million board feet in 2024, still more than 80 percent below the 1969 peak. University of Montana Bureau of Business and Economic Research, Timber Harvest for Idaho (data by special request from USDA Forest Service), <https://www.bber.umt.edu/fir/HarvestID.aspx>
30. Jay O'Laughlin, "Timber Harvests and Receipts from National Forest System Lands in Idaho," University of Idaho Policy Analysis Group, report to the Idaho Legislature's National Forest System and Woody Biomass Interim Committee, September 2007: harvest volume and value declined 90 percent between 1990 and 2006; peak harvest 1.08 billion board feet in 1969; 2001-2006 average 125 million board feet. <https://objects.lib.uidaho.edu/ir/ir0084.pdf> . Partial recovery since: Forest Service harvest in Idaho was about 178.7 million board feet in 2024, still more than 80 percent below the 1969 peak. University of Montana Bureau of Business and Economic Research, Timber Harvest for Idaho (data by special request from USDA Forest Service), <https://www.bber.umt.edu/fir/HarvestID.aspx>