

Idaho State Tax Commission

MAPPING MEETING

OCTOBER 1, 2026 @ 2PM (MDT)

Agenda

- Announcements
- Deed Questions
- GIS Questions
- Demo (if time allows)

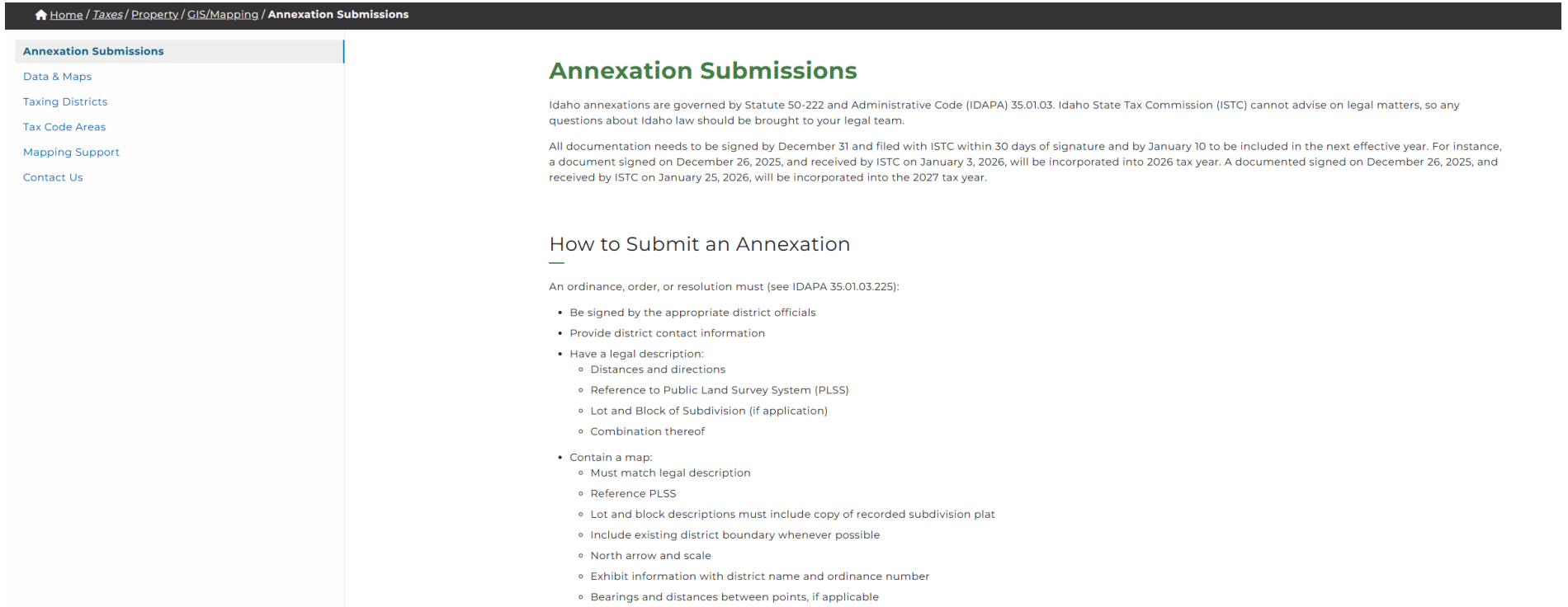
Announcements

Ordinances need to be

- **Signed by December 31, 2026**
- **Due to ISTC by January 10, 2027**

Announcements

GIS tax website and open data hub updates



Home / *Taxes* / Property / GIS/Mapping / **Annexation Submissions**

- **Annexation Submissions**
- Data & Maps
- Taxing Districts
- Tax Code Areas
- Mapping Support
- Contact Us

Annexation Submissions

Idaho annexations are governed by Statute 50-222 and Administrative Code (IDAPA) 35.01.03. Idaho State Tax Commission (ISTC) cannot advise on legal matters, so any questions about Idaho law should be brought to your legal team.

All documentation needs to be signed by December 31 and filed with ISTC within 30 days of signature and by January 10 to be included in the next effective year. For instance, a document signed on December 26, 2025, and received by ISTC on January 3, 2026, will be incorporated into 2026 tax year. A documented signed on December 26, 2025, and received by ISTC on January 25, 2026, will be incorporated into the 2027 tax year.

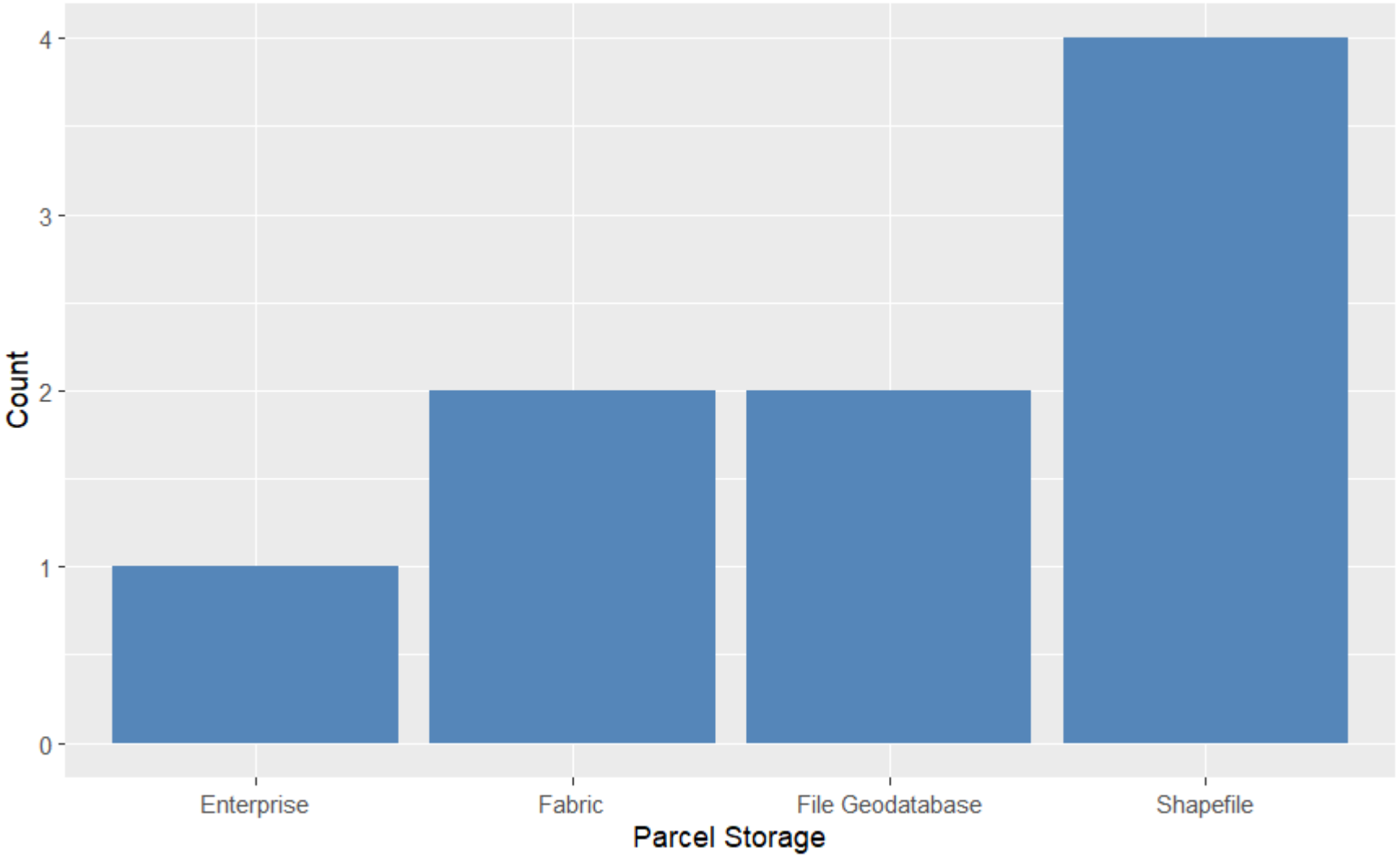
How to Submit an Annexation

An ordinance, order, or resolution must (see IDAPA 35.01.03.225):

- Be signed by the appropriate district officials
- Provide district contact information
- Have a legal description:
  - Distances and directions
  - Reference to Public Land Survey System (PLSS)
  - Lot and Block of Subdivision (if application)
  - Combination thereof
- Contain a map:
  - Must match legal description
  - Reference PLSS
  - Lot and block descriptions must include copy of recorded subdivision plat
  - Include existing district boundary whenever possible
  - North arrow and scale
  - Exhibit information with district name and ordinance number
  - Bearings and distances between points, if applicable

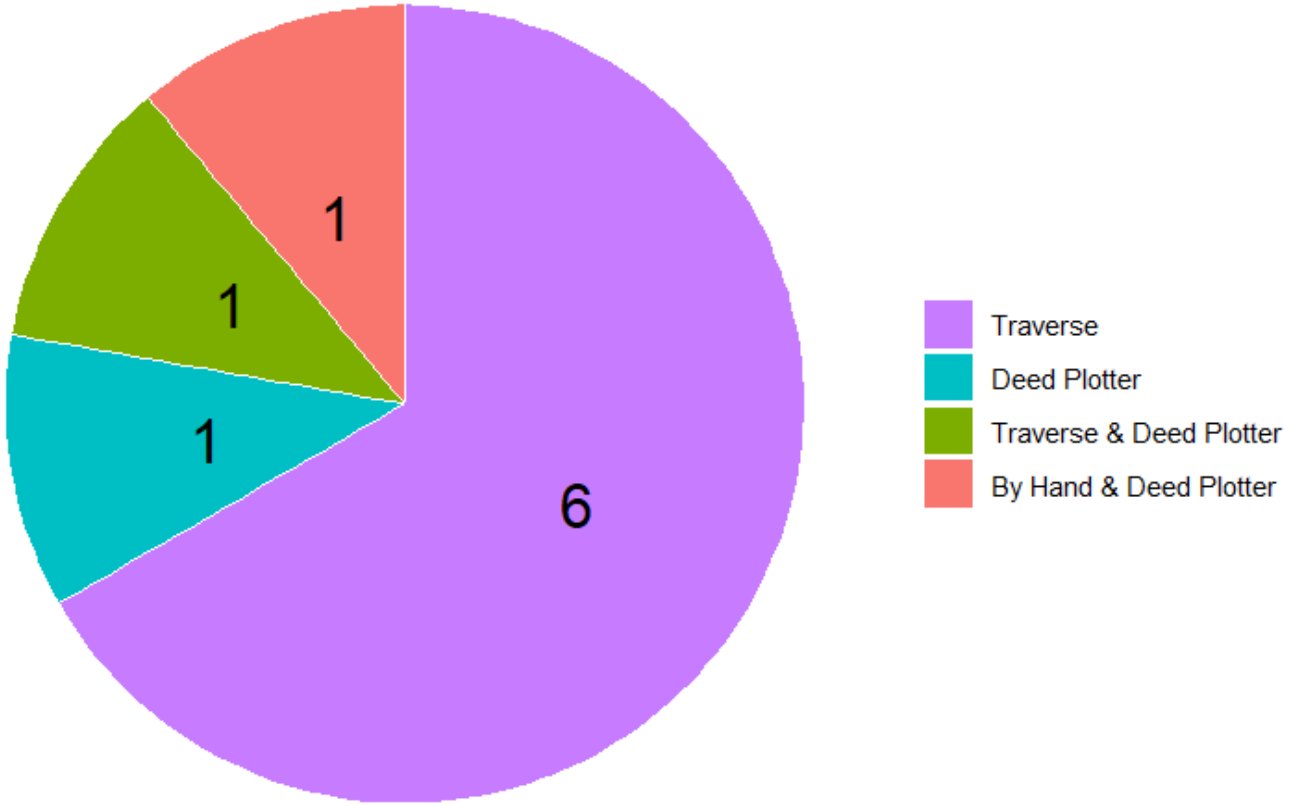
How Are Your Parcels Stored?

Out of 9 counties that submitted the survey before the meeting



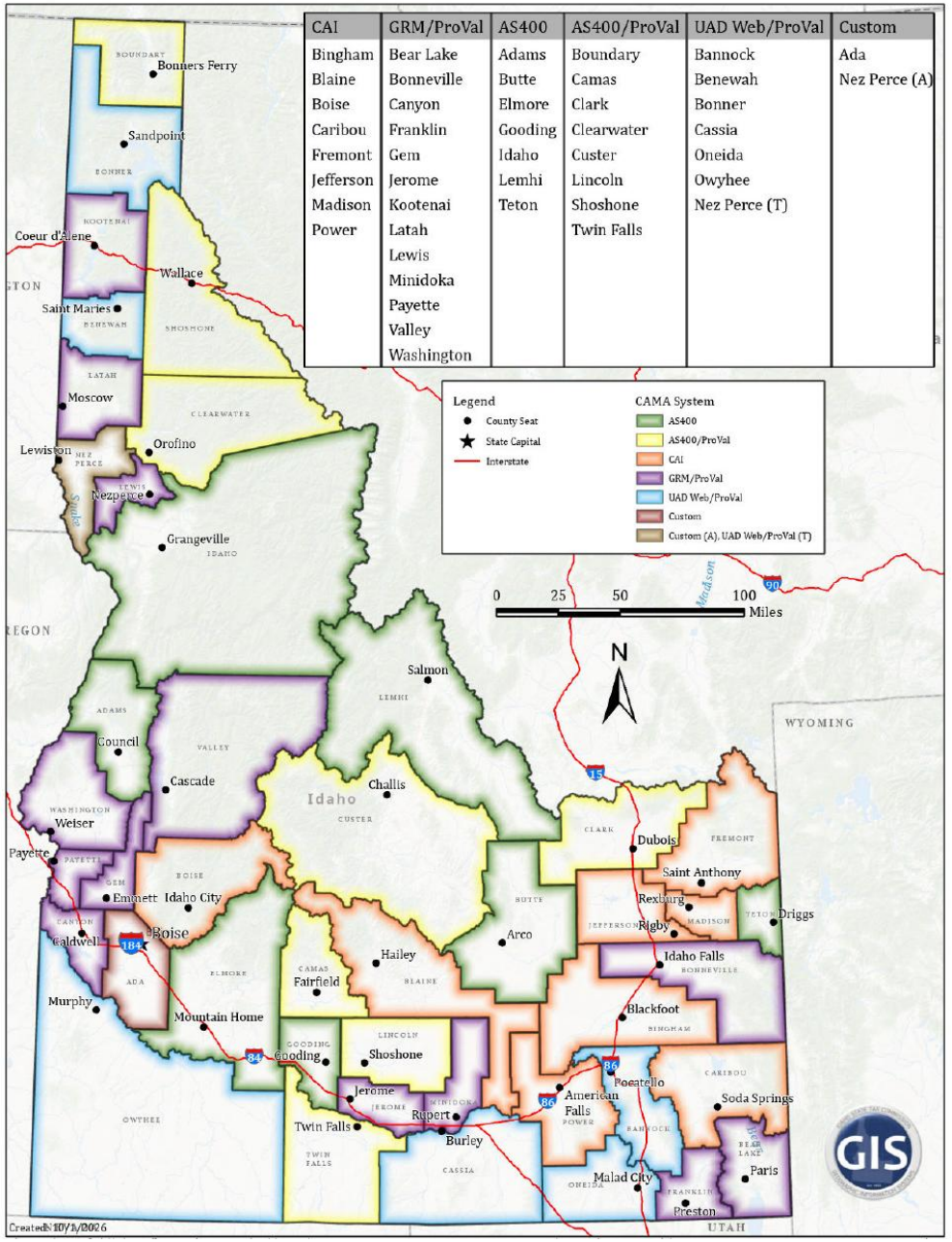
Primary Way of Plotting Deeds

Out of 9 counties that submitted the survey before the meeting



CAMA System

If you are interested, this map was sent in the follow up email to the meeting. Please email gis@tax.Idaho.gov if you would want a copy.



Deed Questions

Conveyances and Procedures

Mapping and Deed Questions

How do other counties process and/or map leased improvements, hangars, or condo units/plats?

Answer

County 1: Creates a separate parcel layer for hangars and lease improvements. They have a separate layer for owned parcels and a layer for subdivisions that sold improvements, but the developer kept the land. The layers essentially stack on top of each other and on the regular parcel layer. Manufactured homes are a different layer and instead of the shape of the improvement, they are smaller box polygons.

County 2: For airports, they map the building footprints, and they are defined as leased parcels in CAMA.

County 3: Has a point layer for leased properties

County 4: They are mapped but are stacked in the same layer as other parcels.

Mapping and Deed Questions

We use AS400; the only place to put notes is limited and part of the publicly available records. I have started noting the survey instrument number when it applies to a parcel. Is there a better way to cross reference this? Do you consider survey's deed references?

Answer

County 1: Uses them as deed references

County 2: Does not use record of surveys as deed references but likes to have the information within the parcel. Will include record of survey number and parcel identifier in the survey (if available)

County 3: Uses survey number in the legal description of AS400

ISTC: There are two other screens that are not public: DD (Deed number; F17 in Parcel Master) and the Map Number in the Miscellaneous Screen (F9) that may be useful

Mapping and Deed Questions

How are other counties treating the ITD ROW Deeds from the early 1930s? Did they treat them as a conveyance or as an easement?

Instrument No. 60990

RIGHT OF WAY DEED

H. C. Dobbs

TO

THE STATE OF IDAHO

Dated February 21 193 9

STATE OF IDAHO,
County of Jefferson } ss.

I hereby certify that this instrument was filed for record at request of

E. H. Brunner

at 25 minutes past 9 o'clock A. M., this 2 day of March A. D. 193 9, in my office and duly recorded in Book 124 of Deeds at Page 211

W. J. Bauer
Ex-Officio Recorder.

By _____ Deputy.

Return to Department of Public Works, Boise

PATRON OF
A. T. [illegible], Assessor.
By _____ Deputy

STATE OF IDAHO,
County of Jefferson } ss.

On this 21st day of February, in the year 193 9, before me, J. P. McMenemy, a Notary public in and for said state, personally appeared H. C. Dobbs, a single man, known to me to be the ~~and~~ person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

J. P. McMenemy
Notary Public in and for the State of Idaho,
Residing at Boise, Idaho

STATE OF _____
County of _____ } ss.

On this _____ day of _____, in the year 193____, before me, _____, a Notary public in and for said state, personally appeared _____ known to me to be the person whose name _____ subscribed to the foregoing instrument, and acknowledged to me that _____ executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public in and for the State of _____,
Residing at _____

Form No. 186 5-37-2M

Parcel No. 9.

State of Idaho
Department of Public Works

RIGHT OF WAY DEED
STATE HIGHWAY

KNOW ALL MEN BY THESE PRESENTS, That H. C. Dobbs, a single man, of Hamer, County of Jefferson, State of Idaho first part, for and on account of the certain benefits to him accruing, and of other valuable considerations, and the sum of One and 00/100 Dollars ($ 1.00), to him in hand paid, the receipt whereof is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell and convey unto the State of Idaho, second party, as and for a right of way for a public highway, the following described parcel of land situated in Jefferson County, in the State of Idaho, of which grantor is owner, to-wit:

A strip of land being all that ~~feet wide, being~~ portion of the ~~feet on~~ NW¼NW¼ of Sec. 21, T. 6 N., R. 35 E.B.M. lying northerly of a line 33 feet distant southerly from and parallel with

~~side of~~ the following described center line of said highway as surveyed and shown on the official plat of the Lemhi F.A.P. 230-B(1) Highway Survey on file in the office of the Department of Public Works of the State of Idaho, ~~and lying over and across the~~

~~Range~~ ~~Boise Meridian~~ of Section Township T.

Beginning at Station 421+60 of the said Highway Survey, which station is a Point on Tangent approximately 1330 feet East and 2.7 feet North from the Northwest corner of Section 21 Township 6 North Range 35 East Boise Meridian; thence running South 89°47' West 1319.4 feet to Station 434+79.4 of said survey, which station is an angle point of 0°16' Right; thence North 89°57' West on tangent 10.6 feet to Station 434+90, which station is a Point on Tangent approximately 3.5 feet North from the Northwest corner of Section 21, Township 6 North, Range 35 East, Boise Meridian,

Also an additional strip of land 5 feet wide adjacent and parallel to the above described right of way on the southerly side between Stas. 434+50 and 434+90.

~~as shown colored in red on the attached plat which is made a part hereof.~~

There is also granted hereby an easement adjacent to the above described highway right of way for relocation of all irrigation and drainage ditches and structures and such surface drain ditches as may be necessary to the proper construction of the highway.

Construction or relocation of right of way fencing shall be by and at the sole expense of the Hwy Dist and grantor further agrees that no advertising or other signs will be erected on said fence without the written consent of the Commissioner of Public Works.

Nothing in this instrument contained except as specifically otherwise provided herein, shall in any manner affect the right to use any portion of the land above described or any other land already constituted a public road by dedication or user.

New right of way required being approximately 0.01 acres of the 0.98 acres above described.

TO HAVE AND TO HOLD, the same unto the State of Idaho for the purpose of a public highway forever. The part of the first part, his successors, heirs and assigns, the said premises in the quiet and peaceable possession of the party of the second part against the part of the first part and his successors, heirs and assigns, and against all and every person whomsoever lawfully claiming, or to claim, the same, shall and will warrant and by these presents forever defend.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 21st day of Feb. 19 39

Executed in Presence of:

H. C. Dobbs (Seal)

Answer

See the ITD Right-of-Way Manual, which indicates to treat right-of-ways that were deeded prior to 1953 as easements (referencing 2013, page 39: https://apps.itd.idaho.gov/apps/manuals/RoW/files/RightofWayPrintable.pdf)

(most up to date manual, 2025: itd.idaho.gov/wp-content/uploads/2025/11/ROW_Manual.pdf)

Mapping and Deed Questions

What documents are required to remove a deceased person from a tenants in common parcel and transfer their ownership?

Background: A mother and 4 sons are all tenants in common. One son passed away and had an ex-wife and kids at the time of death. It is unclear if the son was married at the time he became a tenant in common. Do we need an affidavit of death? What happens if all we have is a death certificate?

Answer

Overall consensus: reach out to your county attorney

You may use various documents (Personal Representative's deeds, life estate, community property agreements, affidavits with sufficient information indicating survivorship etc.) to show an ownership change; some counties will not accept just a death certificate.

County 1: Removes people from taxes with unrecorded death certificates, but makes sure they're clear that it doesn't necessarily clear the title of the property and that they need to visit with their attorney or a title company for proper clarification

Mapping and Deed Questions

What do other counties do with roads that are not assessed? How much time is spent doing research on whether a road is part of a parcel or not?

Answer

County 1: Relies on appraiser to determine assessed roads

County 2: With limited staffing, not much research is conducted

County 3: Public roads have been mapped quite well, so no need to do lots of research

County 4: Depends on if the road is clearly described as part of the parcel in the deed

Mapping and Deed Questions

When processing a new deed where the grantor's middle name is omitted, listed as an initial only, or where the first name appears as a nickname (Patrick to Pat), do other counties typically process the document or reject it?

Answer

General consensus: Will process it but let the title company know of the discrepancy. Goal is to get a tax bill and assessment notice to someone, so mappers just need to identify as best they can the ownership

County 1: Will only process it if the newest name is more detailed than the previous name (Pat is the prior name, Patrick is the newer name)

Mapping and Deed Questions

Do other counties process boundary adjustments (lot-line adjustments, splits, merges, or subdivision plats) if taxes are delinquent?

Answer

County 1: They do not do any pre-tax boundary checks on recorded documents; they will go ahead and process it, except for subdivisions because subdivisions need the treasurer's signature

County 2: Deeds yes, subdivisions no (due to treasurer signature)

County 3: Taxes are checked by treasurer for plats

ISTC: Some counties have ordinances that direct them to check if taxes are paid (so depends on county)

County 4 & 5: For merges and combinations, research on taxes is done to avoid a split by the bank at a future time

County 6: Historically, they did do tax checks, but they currently do not for lot-line adjustments

Mapping and Deed Questions

How much of the subdivision name do other counties use in the legal description?

Answer

General consensus: As much of the subdivision name as possible, some software has character limits, and some counties will shorten Subdivision to Sub but will not shorten any other part of the name. This includes if it is a re-subdivision of another subdivision

Mapping and Deed Questions

In our county, we assess metes and bounds parcels in acres and subdivided parcels in square feet. How do other counties handle this?

Answer

General consensus: Acres for all parcels, but will include both sqft and acre if both are listed on the plat

Mapping and Deed Questions

Do other counties perform any land records research to satisfy a split approval for land use bodies (development services or planning/zoning)?

Answer

County 1: Does not perform research

County 2: Sometimes, but it depends on who is requesting and why

County 3: Not usually, planning and zoning usually does their own research

County 4: Sometimes, the request usually comes from planning and zoning when they are working on a project

County 5: Will look at their tract books for the public but limit their research to 1975. Anything before 1975, they refer them to a title company

Mapping and Deed Questions

When a trust conveys its property, if the notary acknowledgement lists the individuals rather than their capacity as trustees of the trust, do other counties process the document or reject it?

Answer

County 1: Reject it, they need to sign on behalf of the trust and their capacity as trustee

County 2: They are not the notary police, but they like to see the trustee's capacity somewhere, either as the grantor, in signature block, or notary acknowledgement (but not required in the notary acknowledgement to update their records)

Mapping and Deed Questions

If you find a gap in the map, how do you reconcile that? Do you assign it a parcel number? Do you change the surrounding parcels to absorb the gap? What if there is an overlap? Is this up to the individual property owners to resolve?

Answer

Consensus: Research historical docs for how it was originally deeded. If it is truly a gap in the legal description, you can create a parcel for the gap and put the last known legal owner or unknown owner.

County 1: Changes symbology to call attention to parcel and puts long notes when they find a discrepancy in the legal descriptions. Also utilizes last deeded or unknown owner

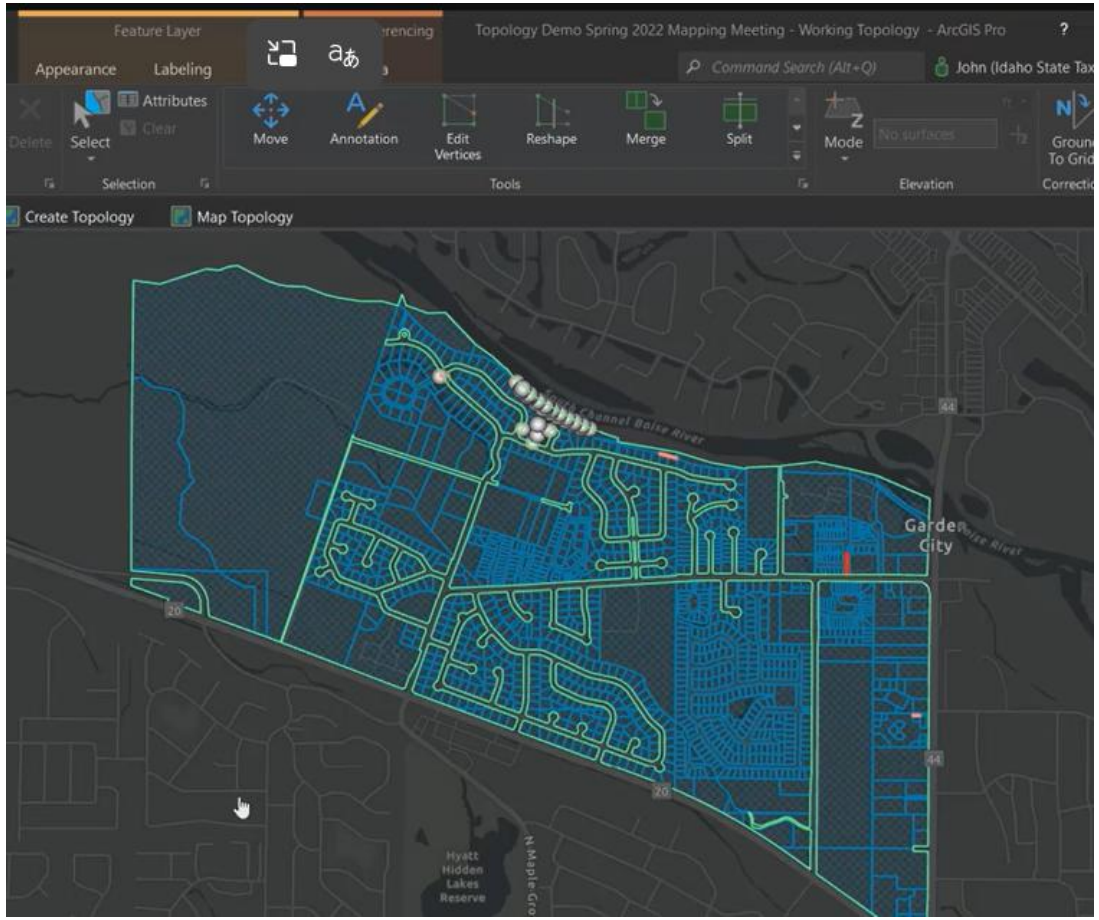
GIS Questions

Data and GIS Software

GIS Questions

I need help in cleaning up gaps/overlaps. What is a simple method to check for these?

With the same idea in mind, I have an alignment issue with my parcel boundaries where the roadway polygon has been shifted and doesn't align with my parcel polygons in an area. What tool would simplify this edit?



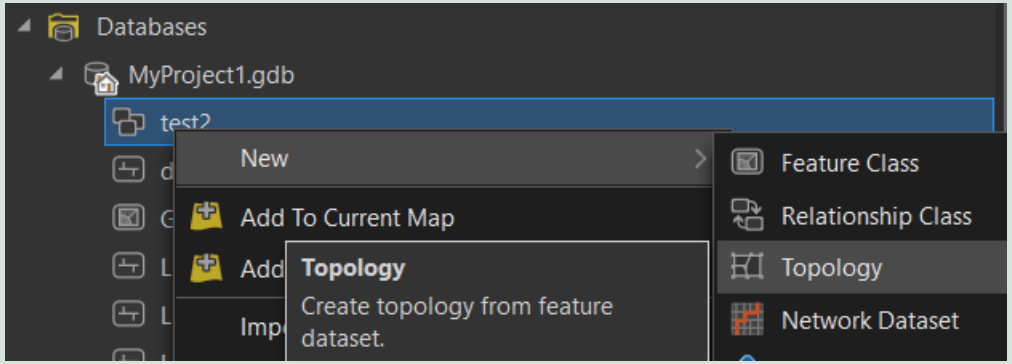
Answer

To check for gaps and overlaps that easiest thing to use is Topology Rules. Topology only exists if you have a geodatabase; if you are using shapefiles to store data, you will not be able to do the following steps. To use topology rules, create a feature dataset -> move (or copy) your parcel layer into the dataset -> right click on dataset -> New -> Topology. We have a 10-minute video on our YouTube channel that goes over basic topology and how to set it up (https://www.youtube.com/watch?v=9HuLVYDIWFo).

If you use a shapefile to store your parcels, you can check for overlaps by using the geoprocessing tool Find Overlaps. It is hard (and I do not know of a current easy method) to check for gaps when your features are stored in a shapefile.

If you use Parcel Fabric, I believe the Highlight tool find gaps and overlaps, though I am not an expert in the tool.

CAUTION: Before you start shifting parcels, make sure you have checked all the proper deeds and documents. If you choose to move parcel lines, you can use the geoprocessing tools Align Features and Snap (Editing Tool).



Mapping and Deed Questions

How many people in your office handle mapping?

Answer

Ada – 2 GIS, 3 deed processors

Bannock – 3.5 GIS, 2 deed mappers (2 different departments)

Bear Lake – 1 map/deed processor

Blaine – 2 GIS, 2 deed processors (2 different departments)

Bonneville – 4 mapping, 4 GIS (2 different departments)

Canyon – 2 mappers, 1 analyst, 4 plat techs, 1 supervisor (8)

Clearwater – 1

Jefferson – 1

Madison – 1.5

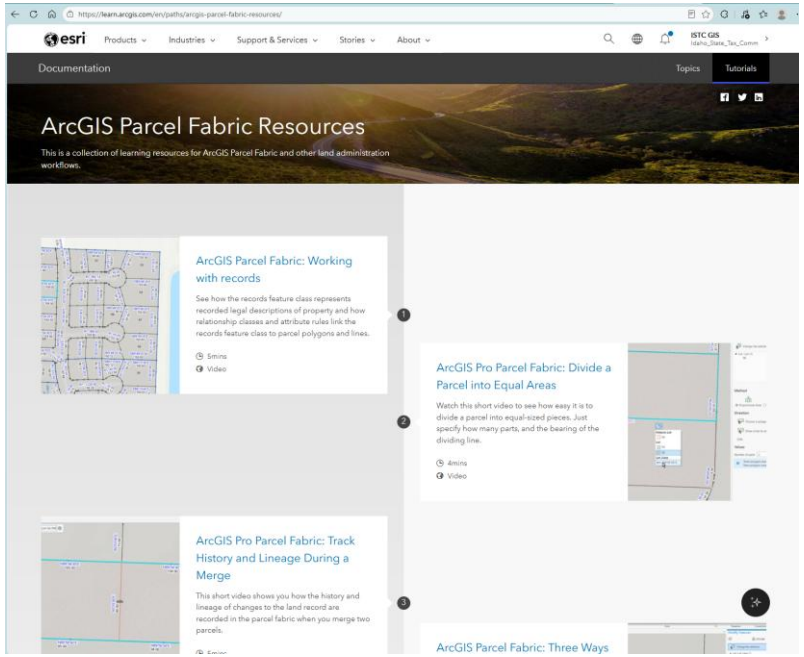
Payette – 1 GIS, 1 deed processor

Twin Falls – 5

Valley – 2

GIS Questions





Discussion on specific training on how to map parcels in fabric. I would like a class that has an in-depth training on splits, combos, creating a subdivision, and how to properly join all of these.

Answer

ISTC currently does not offer any trainings on Parcel Fabric. As of right now, there are only 4 counties that are known to be using Parcel Fabric, with 2 counties possibly making the switch. Because of the few number of counties that use fabric, it is difficult to allocate resources to creating trainings. However, we are open to create trainings if more counties are known to be using fabric. You can email Sydnie at sydnie.matkins@tax.Idaho.gov if you use fabric and are not Ada, Canyon, Kootenai, Madison, Jefferson; this could give us a better headcount.

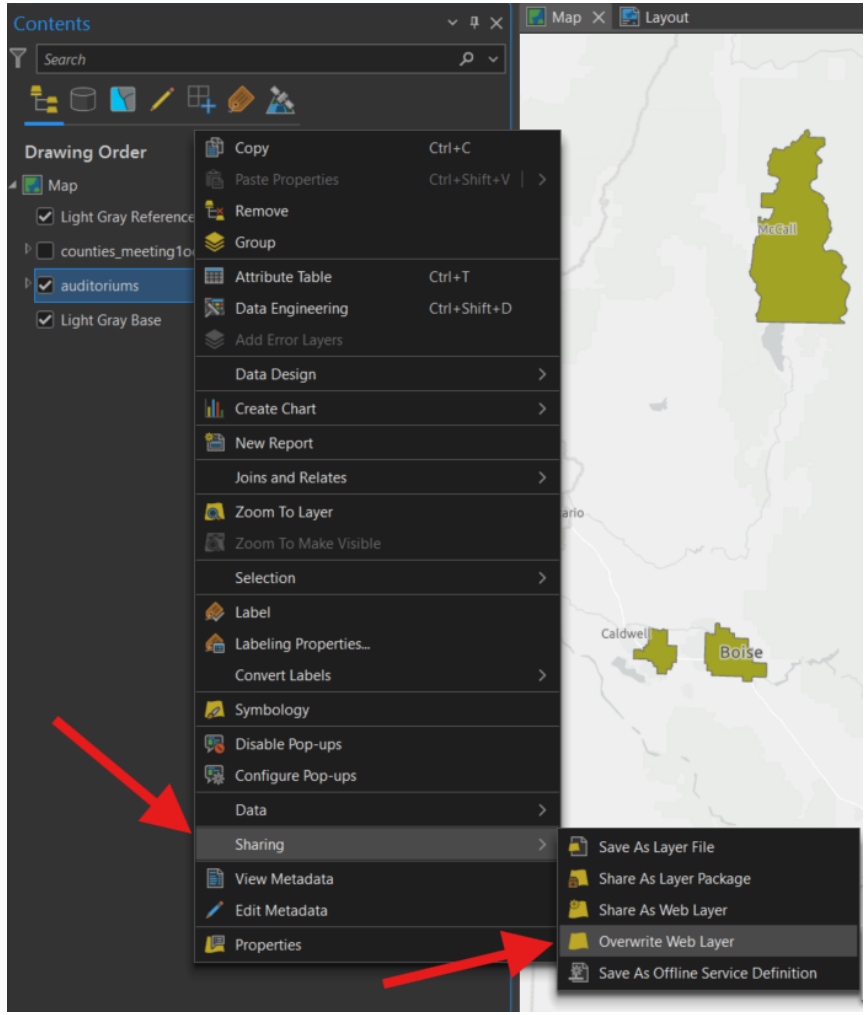
ESRI has multi-day classes in fabric and a ton of documentation. The classes can be on the pricier side, but they are the best resource. If you have a maintenance agreement with ESRI (ask your assessor or other county staff), some classes might be free!

ESRI classes: https://www.esri.com/en-us/training/catalog/5e5f25188cb2d966e64e3d5d/working-with-parcel-data-in-arcgis-pro

ESRI resources: https://www.esri.com/en-us/arcgis/products/arcgis-parcel-fabric/resources

GIS Questions

How do you automate updating parcels from ArcGIS Pro to ArcGIS Online? Do you have to publish as a new web layer from Pro every time?



Answer

If you have features (e.g., a parcel layer) in AGOL that you would like to update from a layer in ArcGIS Pro, you may overwrite a AGOL layer from Pro. CAUTION: make sure that you do, in fact, want to overwrite it, as there are possible problems you can run into. See ESRI documentation for these problems: https://doc.esri.com/en/arcgis-pro/latest/help/sharing/overview/overwrite-a-web-layer.html.

An alternative and **recommended** solution to completely overwriting a layer is Updating the layer in AGOL from a zipped shapefile or geodatabase. Go into your account, click on the layer you want to update, on the right-hand side click Update Data -> Update from a File -> Add and update features -> follow the rest of the prompts.

GIS Questions

Are there other sources that can be used to get/keep/certification/education hours?

Answer

Jeff Middleton (Jeffrey.Middleton@tax.idaho.gov) is the current ISTC Education Director and will be able to field any questions related to keeping/getting certification.

In the past, classes from IAAO, Geospatial Training Services, ISU, and ESRI have counted toward certification. However, before taking a third-party class, please email Jeff and see if he will count it toward certification. Some IAAO and Geospatial Training Service courses can be found listed on the Property Tax Education page: https://tax.idaho.gov/taxes/property/education/school-locations/. ISU sometimes has remote, hybrid, and in-person classes (usually a day or two).

Note: GIS classes are not guaranteed to be directly related to property tax, parcels, or deeds. If you have any class recommendation, you may also email Sydnie at sydnie.matkins@tax.Idaho.gov, and she can try to find or create some material.

Other Questions?

Email us at gis@tax.Idaho.gov
Next roundtable will be around January (expect email in December)