

## ASSESSOR'S CALENDAR

The following are dates and deadlines important in the assessment of property. When any deadline falls on a weekend or holiday, the deadline becomes the next business day [section (§) 63-217, Idaho Code (I.C.)].

DATE	DESCRIPTION	CODE/RULE
CONTINUOUS	Assessor Submits Tax Numbers – The assessor must provide a list of tax numbers, showing the complete legal description and the tax number for that description, to be recorded by the county recorder without fee.	§ 63-210
	Land Sale Certificate – The director of the department of lands furnishes a land sale certificate to the assessor for all state land or timber sold.	§ 63-211
	When in session, the board of county commissioners may cancel property taxes which for any lawful reason should not be paid.	§ 63-1302(1) Rule 936
	Filing by New or Altered Taxing Districts – New taxing districts or any with altered boundaries must file the formation or change with the county assessor within 30 days of the action, but no later than January 10 of the year following the action.	§ 63-215 Rule 225
	Accepting Applications for Homeowner's Exemption – For property taxes, homeowners may apply to receive the homeowner's exemption at any time during the year.	§ 63-602(G)
	Notification of Occupancy Tax Assessment – When the assessor completes the appraisal of any newly constructed improvement for the occupancy tax roll, the assessor shall notify the owner of the appraisal, the right to appeal, and the right to apply for the homeowner's exemption and the casualty loss exemption.	§ 63-317 Rule 317
	Accepting Applications for Homeowner's Exemption – For occupancy taxes, homeowners must apply to receive the homeowner's exemption within thirty (30) days of the notification by the assessor of the assessment and the right to apply.	§ 63-602(G)
	Personal Property Destroyed by Fire – Personal property destroyed by fire after January 1 becomes a lien against the insurance on that property.	§ 63-1310
	Notice of Operating Property – The state tax commission must mail an STC Form R to each affected assessor and operating property owner to notify them of any decision about whether property is operating or non-operating.	§ 63-401 Rule 404
	Motion for Rehearing – Within ten days of the mailing of a decision by the board of tax appeals (BTA), any party adversely affected by that decision has the right to submit a motion for a rehearing, which may include a request that the rehearing be by the entire board.	§ 63-3810
Fiscal Year – The governing boards for flood control districts and levee districts are given the power to set the dates for the district's fiscal year.	§ 42-3115 § 42-4416	

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DATE	DESCRIPTION	CODE/RULE
MONTHLY (JANUARY – MAY)	Statement of Net Profits – Annually between January 1 and May 1, mine operators must submit statements of net profits from the prior year.	§ 63-2803
	Equalization of Property Roll – Board of county commissioners shall convene as the board of equalization (BOE) at least once in every month (from January through May) to equalize values on the property roll.	§ 63-501(1)
JANUARY 1	Lien Date – All property taxes for each tax-year become a first and prior lien on the property as of January 1 of that year.	§ 63-206
	Date of Market Value – The assessor shall appraise each taxable property at market value as of 12:01 a.m. on January 1 of each year that the property is taxable.	§ 63-205
	Application for Property Tax Reduction (PTR) – Claimants may apply to the assessor for property tax reduction benefits through April 15 each year.	§ 63-706
	Effective Date for Forestland Designations – Forestland designations filed with the assessor by the landowner during the prior year become effective on this date.	§ 63-1703
	Deadline for Taxing Districts – Except for school districts that divide, consolidate, or reorganize and recreation districts, no new taxing district formed after January 1 is allowed to levy for the current year and no taxing district annexing property after January 1 is allowed to levy taxes on the annexed property for the current year.	§ 63-807
	Fiscal Year – Some fire protection districts may have selected January 1 for the beginning of the fiscal year.	§ 31-1422
FIRST MONDAY IN JANUARY	Missed Property Assessment Notice – No later than this date each year, the assessor mails the assessment notice to the taxpayer for any property assessed on the missed property roll.	§ 63-308(5)
	Delivery of Missed Property Roll – No later than this date each year, the assessor completes the assessment of any missed property and delivers the missed property roll for the prior year to county auditor.	§ 63-311(2)
	Deadline to File Appeal on Missed Property Roll – No later than this date, any taxpayer wanting to appeal the value as determined by the assessor for any property on the missed property roll must file an appeal with the BOE.	§ 63-501A
	Delivery of Final Occupancy Tax Roll – No later than this date each year, the assessor delivers to the county auditor for equalization by the BOE the roll of the final properties assessed for occupancy tax during the prior year.	§§ 63-317 & 63-301

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<u>SECOND MONDAY IN JANUARY</u>	Fiscal Year – Any taxing district (abatement, ambulance, auditorium, cemetery, community college, herd, hospital, pest control, television translator, watershed improvement, or water and sewer districts) without the date for the beginning of the fiscal year set by statute begins its fiscal year on this date by <i>Idaho Constitution</i> .	Art. VII §1
JANUARY	<p>Equalization of Missed Roll – When the board of county commissioners convenes as the BOE in January, it shall equalize the assessments of all property assessed on the missed property roll for the prior year.</p> <p>Equalization of Occupancy Tax Roll – When the board of county commissioners convenes as the BOE in January, it shall equalize the assessments on the final occupancy tax roll for the prior year.</p> <p>Optional 5-Year Plan Progress Report – When requested by the assessor, the state tax commission provides a January report to the assessor on the status of the 5-year plan for the appraisal of all the property in the county.</p>	<p>§ 63-501(2)</p> <p>§§ 63-317 &amp; 63-501(2)</p> <p>Rule 316</p>
<u>FIRST MONDAY IN FEBRUARY</u>	Submission of 5-Year Appraisal Plan – Every fifth year beginning in 1997, each assessor submits a five-year appraisal plan to the state tax commission.	§ 63-314(1) Rule 314
FEBRUARY	Completion of Annual Ratio Study – No later than the end of this month each year, the state tax commission shall complete the annual ratio study of property assessments by each assessor in each applicable county and Boise school district for the prior year.	Rule 131
MARCH 1	<p>Notice of changes in TCAs –The state tax commission will furnish to operating property companies a list of all changes in tax code area (TCA) boundaries.</p> <p>Schedule of Forestland Values – No later than this date, the state tax commission provides to the assessor the schedule of values for forestlands by zone and productivity class.</p>	<p>Rule 404</p> <p>§ 63-1705</p>
<u>FIRST MONDAY IN MARCH</u>	<p>Missed Property Roll Delivered – No later than this date, the BOE shall deliver the missed property roll to the county auditor.</p> <p>Submission of Abstract for Combined Subsequent and Missed Property Rolls – No later than this date, the county auditor submits to state tax commission the abstracts of the combined subsequent and missed property rolls (not occupancy tax roll) for the county and Boise school district.</p> <p>Submission of Form A-2B – No later than this date, the county auditor delivers to the state tax commission the summary report of net taxable value on the subsequent and missed property rolls by taxing district or unit (form A-2B) and estimated annexation values.</p> <p>Computation of Tax Charge on Missed Property Roll –As soon as possible after this date, the county auditor must cause the property tax charge on the missed property roll to be computed and delivered to the county treasurer.</p>	<p>§ 63-509(3)</p> <p>§ 63-509(4) Rule 315.04</p> <p>§ 63-510(2)</p> <p>§ 63-811(3)</p>

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DATE	DESCRIPTION	CODE/RULE
SECOND MONDAY IN MARCH	List of Fish & Game Properties – The department of fish and game provides to the assessor a parcel location list for all parcels subject to fee in lieu of property taxes.	§ 63-602A(3)
MARCH 15	<p>Personal Property Declaration – The owner of any taxable personal property or the owner's agent shall submit to the assessor a list of all taxable personal property.</p> <p>Personal Property Exemption, on and after January 1, 2022, is \$250,000 for each person's personal property, located in the county, which is not otherwise exempt.</p> <p>Partial Reporting Requirement for Postconsumer/PostIndustrial Waste Exemption – Before a "Postconsumer or Postindustrial Waste" exemption can be granted, the property owner or agent must have submitted to the assessor a list of all taxable personal property as described in § 63-302.</p>	<p>§ 63-302(1)</p> <p>§ 63-602KK(2)(b)</p> <p>§ 63-602CC Rule 629</p>
Prior to the FOURTH MONDAY IN MARCH	Notice to Taxing Districts of Total Assessed Value – The county auditor notifies each non-school taxing district and the tax commission notifies the state board of education and the state department of education of total assessed valuation for the prior year.	§ 63-1312(1)
THIRD WEDNESDAY IN MARCH	Capitalization Rate Conference – The annual meeting of the state tax commission's operating property staff and operating property owners to hear owners' proposals relating to setting capitalization rates.	§ 63-405 Rule 405
APRIL 1	Partial Year Assessment of Personal Property – Personal property coming into the state or changing status from exempt to taxable during the second quarter is assessed at $\frac{3}{4}$ of full market value.	§§ 63-311 & 602Y
FIRST MONDAY IN APRIL	Certification of Adjusted Market Values for School Districts – The state tax commission certifies to the department of education the Boise charter school district's adjusted market value for the prior year.	§ 63-315(6)
APRIL 15	<p>Report of Private Railcar Fleets – No later than this date, each railroad company is to file a report with the state tax commission showing each private railcar fleet traveling in Idaho and the mileage traveled.</p> <p>Deadline to Apply for PTR Benefits – This is the last date a homeowner can file an application to receive any PTR benefits for the current year; applications for the following year can be taken between January 1 and April 15 of that year.</p> <p>Deadline to Provide Evidence of Conservation Easement – No later than this date, any owner wanting land used for wildlife habitat to be appraised under § 63-602K, I.C., must annually apply and submit reports to the assessor.</p>	<p>§ 63-411 Rule 411</p> <p>§ 63-706</p> <p>§ 63-605</p>

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DATE	DESCRIPTION	CODE/RULE
APRIL 30	Notice of Budget Hearing to County Auditor – No later than this date, a representative of each taxing district shall notify the county auditor of the date and location set for its budget hearing or submit a notice that no budget hearing will be held for the current year.	§ 63-802A
	Deadline to Apply for Exemption under § 63-602O – No later than this date, each consumer who is not a customer of the deliverer of electrical power or gas energy must apply to the state tax commission to be eligible for the benefit provided under § 63-602O, I.C., for energy used for irrigation or drainage purposes.	§§ 63-603 & 63-602O
	Filing of Operator's Statements – No later than this date, each company owning operating property in Idaho is to file an operator's statement with the state tax commission.	§ 63-404 Rule 404.06
MAY 1	Deadline to File Net Profits of Mines – No later than this date, each mine operator shall file with the assessor the report of net profit of mines.	§ 63-2803
	Deadline for Decisions by BTA – No later than this date for all timely filed appeals from the previous year, the BTA must have held a hearing and issued a decision, unless delayed or continued by agreement of all parties.	§ 63-3809(4)
FIRST MONDAY IN MAY	Auditor Provides Budget Sheets to County Officers – The county auditor (as county budget officer) shall send budget sheets to each county officer.	§ 31-1602
	Notice of Change in Property Tax Replacement – The state tax commission shall notify each county auditor and school district of any change made to the property tax replacement money for that school taxing district.	<u>Rule 803.06</u>
MAY 15	Report of Deferred Tax – No later than this date or within thirty (30) days of removal of designation, the assessor must report to the county treasurer to amount of deferred tax due on demand by the county treasurer.	§ 63-1703
	Report of Yield Tax for June Payment – No later than this date, the assessor must report to the county treasurer the yield tax amounts payable by June 20.	§ 63-1706(5)
THIRD MONDAY IN MAY	County Officers File Budget Sheets – No later than this date, each county officer shall file with the county auditor the completed budget sheets for the following year.	§ 31-1602
FOURTH MONDAY IN MAY	Report of Non-Complying Taxing Districts – No later than this date, the county auditor must submit to the state tax commission a report listing any taxing district failing to provide notice of its budget hearing.	§ 63-802A Rule 805
JUNE 1	Certification of PTR Roll – No later than this date, each assessor shall certify the PTR roll to the county auditor and the state tax commission.	§ 63-707(2)

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DATE	DESCRIPTION	CODE/RULE
FIRST MONDAY IN JUNE	Report of Preliminary New Construction Roll – No later than this date, each assessor reports the preliminary value for the new construction roll to the county auditor and forwards the new construction roll listing to the state tax commission.	§ 63-301A(2)
	Property Roll Assessment Notices Mailed – No later than this date, each assessor must mail valuation assessment notices to property owners for property assessed on the property roll.	§ 63-308(1)
JUNE 15	Notice of Taxes Due – No later than this date, each county treasurer shall notify each electrical cooperative, natural gas cooperative, and wind energy producer of taxes owed.	§ 63-3504
JUNE 20	Second Half Property Taxes Due – The second half property tax payment for the prior year on all taxable property is due and if not paid to the county tax collector by this date is delinquent.	§ 63-903
	Forest Products Yield Taxes Due – For forest products severed between July 1 and December 31 of the prior year, yield taxes are due and if not paid to the county tax collector by this date are delinquent.	§ 63-1706(5)
	Fish & Game Fee Due – No later than this date, the department of fish and game shall pay to the county tax collector the fee in lieu of property tax on certain properties owned by the department.	§ 63-602A(3)
	Second Half Reimbursement for PTR Benefits Due – No later than this date, the state tax commission shall pay to the county tax collector the second half of the reimbursement for PTR benefits from the prior year.	§ 63-709
FOURTH MONDAY IN JUNE	Property Roll Completed and Delivered – No later than this date, each assessor must complete the assessment of all real and personal property to be placed on the property roll and deliver to the county auditor the property roll along with all claims for exemption.	§§ 63-301(1) & 63-310
	Deadline for Hardship Exemption Application – No later than this date, taxpayers requesting the exemption for exceptional situations (hardship) must make application to the BOE	§ 63-602AA
	Deadline for Casualty Loss Exemption Application – No later than this date, taxpayers requesting the casualty loss exemption must make application to the BOE.	§ 63-602X & § 63-711(1)
	Deadline to File Appeal on Property Roll – No later than this date, any taxpayer wanting to appeal the value as determined by the assessor for any property on the property roll must file an appeal with the BOE.	§ 63-501A

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DATE	DESCRIPTION	CODE/RULE
FOURTH MONDAY IN JUNE (Continued)	Equalization of Property Roll – Each board of county commissioners must convene on this date as the board of equalization (BOE) to hear appeals and decide on exemptions on all property on the property roll.	§ 63-501(1)
	Occupancy Tax Roll Delivered – For all occupancy tax assessments noticed by this date, the assessor must make an occupancy tax roll and deliver it to the county auditor.	§§ 63-317 & 63-310
	Deadline to File Appeal on Occupancy Tax Roll – For occupancy tax assessments noticed by this date, any taxpayer wanting to appeal any value on the first occupancy tax roll for the current year must file an appeal with the BOE.	§§ 63-317 & 63-501A
	Equalization of Occupancy Tax Roll – For all occupancy tax assessments noticed by this date, the BOE must equalize these assessments.	§§ 63-317 & 63-501
JULY 1	Taxes Due – No later than this date, each electrical cooperative, natural gas cooperative, and wind energy producer shall pay taxes owed to the county tax collector, and if not paid by this date, the taxes are delinquent.	§ 63-3504
	Partial Year Assessment of Personal Property – Personal property coming into the state or changing status from exempt to taxable during the third quarter is assessed at ½ of full market value.	§§ 63-311 & 602Y
	<u>Fiscal Year – Port and school districts begin fiscal year.</u>	§ 70-1701 § 33-701
FIRST MONDAY IN JULY	Fiscal Year – Public health district begins fiscal year.	§ 39-423
FIRST WEEK IN JULY	Notice of Operating Property Value – During this week, the state tax commission will notify each operating property owner of the value, appeal rights, and August 1 deadline for filing an appeal.	§ 63-407 Rule 407
	Operating Property Values to Counties – During this week, the state tax commission will provide preliminary operating property values by district to county auditors and by county to assessors for examination.	§ 63-408 Rule 408
SECOND MONDAY IN JULY	BOE Decides Casualty Loss Exemptions – No later than this date, the BOE decides on all applications for exemptions based on casualty loss.	§ 63-602X(2)
	BOE Decides Hardship Exemptions – No later than this date, the BOE decides on all applications for exemptions based on exceptional situations (hardships). All claims for hardship granted by the board of county commissioners after this date must be handled as a cancellation of taxes.	§§ 63-602AA & 63-711

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DATE	DESCRIPTION	CODE/RULE
SECOND MONDAY IN JULY (Continued)	<p>BOE Completes Equalization of Property Roll – No later than this date, the BOE hears all appeals and decides all applications for exemption of real and personal property assessed on the property roll and adjourns.</p> <p>BOE Delivers Property Roll – By this date, the BOE must deliver to county auditor the property roll with any changes it made while it was meeting.</p> <p>Exemption from Fire District Taxes – No later than this date, the board of county commissioners may enact an ordinance exempting all, or a portion of, unimproved real property and personal property from taxation by a fire protection district.</p> <p>Exemption from Ambulance District Taxes – No later than this date, the board of county commissioners may enact an ordinance exempting all, or a portion of, unimproved real property and personal property from taxation by an ambulance district.</p> <p>BOE Equalizes and Delivers Occupancy Tax Roll – For occupancy tax assessments noticed by this date, the BOE must equalize all assessments on this occupancy tax roll for the current year and deliver that roll to the county auditor.</p>	<p>§ 63-501</p> <p>§ 63-509(1)</p> <p>§ 31-1422(2)</p> <p>§ 31-3908A</p> <p>§§ 63-317 &amp; 63-501</p>
JULY 15	Deadline to File for Re-Examination of Value – No later than this date, any assessor wanting to request a re-examination of the value of any operating property must submit a written request to the state tax commission.	§ 63-408 Rule 408
THIRD MONDAY IN JULY	<p>Operating Property Annexation Values Reported – The state tax commission shall report to the county auditor the preliminary operating property annexation values.</p> <p>Value of Electric Generation Equipment/Facilities Reported – The state tax commission shall report to appropriate county auditor(s) the value of certain independent equipment/facilities used in conjunction with generation of electricity and once reported the county auditor shall report this value to each taxing district as part of new construction value.</p> <p>Report Dry Grazing to Idaho Rangeland Resources Commission – Each county assessor shall report, via electronic media (irrc@bigskytel.com), to Idaho Rangeland Resources Commission an alphabetic list of dry grazing owners (owns land assessed in secondary category 05) showing name, billing address, county, parcel number, and number of acres.</p> <p>Auditors to report values to cemetery, hospital, highway districts</p>	<p>Rule 800</p> <p>§ 63-301A(2)</p> <p>§ 58-1414A</p> <p>§ 27-120 § 39-1332 §40-802</p>

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DATE	DESCRIPTION	CODE/RULE
FOURTH MONDAY IN JULY	Notice of Change in Property Tax Replacement Money – No later than this date, the state tax commission shall notify the county auditor of any change made to the property tax replacement money for any taxing district.	§ 63-602EE Rule 803.06
	Abstract of Property Roll – No later than this date, the county auditor sends to the state tax commission the abstract of the property roll.	§ 63-509(1)
FOURTH MONDAY IN JULY (Continued)	New Construction Roll Values – By this date, the county auditor reports to the state tax commission and to each taxing district corrected new construction roll values.	§ 63-301A Rule 802.07
JULY	5-Year Appraisal Plan Progress – Each assessor provides the state tax commission with information needed to evaluate progress made toward completion of the 5-year appraisal plan.	§§ 63-314 & 63-316 Rule 316
AUGUST 1	Deadline to File for Hearing on Operating Property – No later than this date, any taxpayer owning and wanting to appeal the value of operating property as determined by the state tax commission must file for a hearing with the state tax commission meeting as the state board of equalization.	Rule 407.09
FIRST MONDAY IN AUGUST	Budgets Delivered to Board of County Commissioners – No later than this date, the county budget officer (auditor) shall deliver to the board of county commissioners the budgetary information received from county officials.	§ 31-1604
	Report of Value by Taxing District – By this date, the county auditor must report to the state tax commission the current year's estimated total taxable value and annexation value by taxing district and report to each taxing district the current year's estimated total taxable value and annexation value and the prior year's total occupancy tax roll value within that district.	§§ 63-510(1) & 63-1312(2)
	Notification of Property Tax Replacement Monies – By this date, the county auditor must notify each appropriate taxing district or unit of the total amount of property tax replacement monies.	Rule 803.06
SECOND MONDAY IN AUGUST	Equalization of Values – Date the state tax commission begins meeting to equalize values between counties and for any abstract not received on or before this date, it may compel the county auditor to submit that abstract. It also begins meeting on this date to hear appeals and to set values on operating property.	§§ 63-108 & 63-407
THIRD WEEK IN AUGUST	Publication of County Budget and Notice of Public Hearing – No later than this week, the county auditor submits to the newspaper for publication the tentative county budget and the notice of public hearing.	§ 31-1604
AUGUST 15	Notification of 5-Year Appraisal Plan Progress – No later than this date, the state tax commission shall notify each assessor of the current status of the continuing program of valuation and any necessary corrective action.	§§ 63-314 & 63-316 Rule 316
FOURTH MONDAY IN AUGUST	State BOE Completes Work and Adjourns – Date the state tax commission must complete the equalization of values and the hearing of appeals on operating property, set final values on operating property, and adjourn.	§ 63-110 & 63-405

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AUGUST 31	Assessment of Unregistered Recreation Vehicles – No later than this date, the assessor must value each recreation vehicle on which the current year's registration fee has not been paid and subsequently mail a valuation assessment notice to the owner.	§ 63-602J Rule 020
SEPTEMBER 1	Notice of Pending Termination of RAA – No later than this date, any urban renewal agency able to terminate a revenue allocation area (RAA) shall provide to its governing body, the county auditor, and the state tax commission a copy of the resolution recommending termination.	50-2903(5)
FIRST MONDAY IN SEPTEMBER	Corrected Operating Property Annexation Values -- No later than this date the state tax commission shall report any correction in the operating property annexation values to appropriate county auditor(s) who shall notify any affected taxing districts.  Certification of Operating Property Value – No later than this date, the state tax commission must send certified statements of the taxable value of the operating property to the county auditor for examination.  Notice of Changes in Assessment – No later than this date, the state tax commission must send to the county auditor a certified statement of any changes it made to assessed values on the property roll.  Value of Electric Generation Equipment/Facilities Reported – No later than this date the state tax commission shall report to county auditor(s) any correction in the value of certain equipment/facilities used in conjunction with generation of electricity and once reported the county auditor shall report this value to each taxing district as part of new construction value.  Application for property tax deferral must be submitted to the state tax commission by no later than the first Monday in September.	Rule 800  §§ 63-111(2), 63-410(1) & (2)  § 63-111(1)  § 63-301A(2)  § 63-715
TUESDAY AFTER FIRST MONDAY IN SEPTEMBER	County Budget Hearing & Adoption – No later than this date (on the date published in the notice during the third week in August), the board of county commissioners must hold a public hearing on the county budget and before adjourning must adopt the final county budget.	§ 31-1605
THURSDAY PRIOR TO SECOND MONDAY IN SEPTEMBER	Certification of Required Property Tax – By this date, the non-school taxing districts must certify to the board of county commissioners the amount of money needed for the portion of their budgets funded by property taxes. Certification may be extended by 7 working days.  Fixing Levies – Upon receipt of the certification of required property taxes, the board of county commissioners shall fix a tax levy for each taxing district as a percent of taxable value of all property in that taxing district.	§ 63-803(3)  § 63-803(3)
SEPTEMBER 15	Submission of Remediation Plan – If the annual report on the continuing program of valuation from the state tax commission included a requirement for corrective action requesting a remediation plan, the assessor shall submit that plan to the state tax commission no later than this date.	§§ 63-314 & 63-316 Rule 316

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THIRD MONDAY IN SEPTEMBER	Certification of Required Property Tax – By this date, any taxing districts granted an extension by the board of county commissioners must certify to that board the amount of money needed for the portion of their budgets funded by property taxes.	§ 63-803(3)
	Submission of Certified Levies – No later than this date, the county auditor must submit to the assessor, tax collector, and state tax commission certified copies of all levies set by the board of county commissioners.	§ 63-808(1)
	Review of Certified Levies – Upon receipt of the certified copies of the levies, the state tax commission begins its review.	§ 63-802(3)
FOURTH MONDAY IN SEPTEMBER	Submission of Certified Levies – By this date, the county auditor must submit to the assessor, tax collector, and state tax commission certified copies of all levies set by the board of county commissioners for any taxing districts granted an extension by them.	§ 63-808(2)
OCTOBER 1	Decision on Acceptability of Remediation Plan – No later than this date, the state tax commission must notify any assessor required to submit a remediation plan to bring the continuing program of valuation into compliance with section 63-314, I.C., if that plan is acceptable or not.	§§ 63-314 & 63-316 Rule 316
	Partial Year Assessment of Personal Property – Personal property coming into the state or changing status from exempt to taxable during the fourth quarter is assessed at ¼ of full market value.	§§ 63-311 & 602Y
	Fiscal Year – The fiscal year begins for city, county, fire protection (not selecting January 1), highway, library, recreation, school community library, and weather modification districts.	§§ 50-1001, 31-1601, 31-1422, 40-1330, 33-2726, 31-4313, 33-2739, & 22-4302
SECOND MONDAY IN OCTOBER	PTR Claim Disapprovals or Changes – By this date, the state tax commission notifies the county auditor of any PTR claim disapprovals or changes.	§63-707(6)
FOURTH MONDAY IN OCTOBER	Notice of Decision on Levies – By this date, the state tax commission notifies all boards of county commissioners of all approved levies and notifies all appropriate boards of county commissioners and taxing districts of any levy or property tax funded budget that exceeded any legal limitation.	§ 63-809(1)
	Certification of PTR Roll – No later than this date, the county auditor completes and submits the PTR roll to the state tax commission.	§ 63-707(3)

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DATE	DESCRIPTION	CODE/RULE
NOVEMBER 1	Fiscal Year – The fiscal year begins for fair districts.	§ 22-309
	Stumpage Values Set – No later than this date, the state tax commission must set the stumpages values by zone for the reporting and payment of yield taxes on timber severed during the following calendar year.	§ 63-1706(4)
FIRST MONDAY IN NOVEMBER	Delivery of Property Roll to Tax Collector – No later than this date, the county auditor must deliver the property roll with all changes, corrections, additions, and exemptions from taxation to the county tax collector.	§ 63-509(1)
FIRST MONDAY IN NOVEMBER (Continued)	Report of Leased or Rental Property Changing Status – By this date, owners of any leased or rental property that is inventory for part of the year and leased or rented for part of the year must submit to the assessor of the home county a list of that property and a copy of that list for each assessor in every other county in which that property was leased or rented during the year.	§ 63-602Y
	Computation of Tax Charge on Property and Operating Property Rolls – No later than this date, the county auditor must cause the local property tax charge on the property and operating property rolls to be computed and deliver this to the county tax collector.	§ 63-811(1)
NOVEMBER 15	Report of Yield Tax for December Payment – No later than this date, the assessor must report to the county treasurer the yield tax amounts payable by December 20.	§ 63-1706(5)
	Report of Utility Taxes – No later than this date, the county treasurer shall send to the state tax commission a copy of the taxes due from each utility.	§§ 63-603 & 63-602O
THIRD MONDAY IN NOVEMBER	Certification of PTR Claims – No later than this date, the state tax commission must certify to each county auditor and tax collector the total number of PTR claims to be allowed, the dollar amount of each claim, and the total dollar amount for all allowed claims for that county.	§ 63-707(4)

ASSESSOR'S CALENDAR  
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## ASSESSOR'S CALENDAR

The following are dates and deadlines important in the assessment of property. When any deadline falls on a weekend or holiday, the deadline becomes the next business day [section (§) 63-217, Idaho Code (I.C.)].

DATE	DESCRIPTION	CODE/RULE
FOURTH MONDAY IN NOVEMBER	Completion and Delivery of Subsequent Roll – No later than this date, each assessor assesses all property (not subject to occupancy tax) completed or discovered between the fourth Monday in June and the fourth Monday in November and delivers that completed roll to the county auditor.	§ 63-311(1)
	Subsequent Roll Assessment Notices Mailed – By this date, assessors mail valuation assessment notices to property owners for properties assessed on the subsequent roll.	§ 63-308(4)
	Deadline to File Appeal on Subsequent Roll – No later than this date, any taxpayer wanting to appeal the value as determined by the assessor for any property on the subsequent property roll must file an appeal with the BOE.	§ 63-501A
	Subsequent Roll BOE Convenes – Each board of county commissioners must convene on this date as the BOE to hear appeals and decide on exemptions on all property on the subsequent property roll.	§ 63-501(2)
	Correction of Erroneous Levies – This date is the critical date for any board of county commissioners to be able to correct any erroneous levies.	§ 63-810
	Tax Bills Mailed – Before this date, county tax collectors mail to taxpayers tax bills for property assessed on the property or operating property rolls.	§ 63-902(1)
	Tax Bills to Private Railcar Fleets – By this date, the state tax commission mails tax bills to owners of private railcar fleets valued less than \$500,000.	§§ 63-411(5) & 63-902(1)
FOURTH MONDAY IN NOVEMBER (Continued)	Cancellation of Recreation Vehicle Assessments – The assessor shall cancel the assessment on the subsequent roll of any recreation vehicle on which the owner has paid the current year's registration fee before this date.	§ 63-602J Rule 020
	Occupancy Tax Roll Delivered – For all occupancy tax assessments noticed between the fourth Monday in June and this date, the assessor must make an occupancy tax roll and deliver it to the county auditor.	§§ 63-311 & 63-317
	Deadline to File Appeal on Occupancy Tax Roll – For occupancy tax assessments noticed between the fourth Monday in June and this date, any taxpayer wanting to appeal any value on this occupancy tax roll for the current year must file an appeal with the BOE.	§§ 63-501A & 63-317
	Equalization of Occupancy Tax Roll – For all occupancy tax assessments noticed between the fourth Monday in June and this date, the BOE must equalize these assessments.	§§ 63-501 & 63-317

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## ASSESSOR'S CALENDAR

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DATE	DESCRIPTION	CODE/RULE
FIRST MONDAY IN DECEMBER	Personal Property Shipped Out-of-State – By this date, the county BOE shall cancel any assessment of personal property upon receipt of documentary proof that it was shipped to another location outside the state.	§ 63-602T(1)
	Computation of Tax Charge on Subsequent Roll – As soon as possible after this date, the county auditors must compute and deliver the local property tax charge on the subsequent property roll to the county tax collectors.	§ 63-811(2)
	BOE Completes Equalization of Subsequent Roll – By this date, the county BOE hears all appeals, decides all applications for exemption of property assessed on the subsequent property roll, and adjourns.	§ 63-501(2)
	Delivery of Subsequent Roll – As soon as possible after this date, the county BOE must deliver the subsequent property roll to the county auditor for delivery to the county tax collector without delay.	§ 63-509(2)
DECEMBER 15	Statement of Revenues from Irrigation or Drainage – Each utility company shall file a statement with the state tax commission showing revenues collected from each irrigation or drainage pumping customer.	§§ 63-603 & 63-602O
DECEMBER 20	First Half Property Tax Reduction Reimbursement – The state tax commission pays to county tax collectors one-half (1/2) of the amount due to the county as reimbursement for property tax reduction (circuit breaker).	§ 63-709
	First Half Property Taxes Due – The first half of the property tax payment for the current year on all taxable property and operating property rolls is due and if not paid to the county tax collector by this date is delinquent.	§ 63-903
	Forest Products Yield Taxes Due – For forest products severed between January 1 and June 30 of the current year, yield taxes are due and if not paid to the county tax collector by this date are delinquent.	§ 63-1706(5)
DECEMBER 31	Deadline to File Forestland Designation – No later than this date, the taxpayer must file the form designating land to be assessed as forestland under Chapter 17, Title 63, Idaho Code, for the subsequent years of the 10-year period.	§ 63-1703 Rule 963
DECEMBER	Operators' Statements Mailed – By the end of this month, the state tax commission will mail to each operating property owner a blank operator's statement for completion and submittal by April 30 of the next year.	§ 63-404 Rule 404

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