

# **IDSBO Conference**

## **November 13, 2014**



# Tax Commission Contacts

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**Tax Commission Web Page: [www.tax.idaho.gov](http://www.tax.idaho.gov)**

# Session Goals

- Review new and existing laws that may affect property tax revenue.
- Understand limits on property tax revenue.
- Understand how to use forms to certify property tax portion of budgets.
  - Where to get forms
  - Where to get necessary information
  - What documentation to provide

# Session Limitations

- Focus is on revenue, not expenditure
  - State Tax Commission does not oversee or govern expenditures
- Actual taxes collected and disbursed to you may vary from certified amounts
  - Part of the taxable value used to set the levy rate is estimated
  - Certified property tax does not include occupancy tax
  - Delinquencies may be collected for back years
- Budget and other publication requirements

# Where to go for answers on these issues

- Department of Education
- Independent Auditors
- Legal Advisors

# **School District General Budget and Levy Responsibilities**

- 1. Notify each County Clerk of budget hearing date and location, written notification required. (due - April 30 each year),**
- 2. Set your budget**  
**Provide required advertisements for budget hearing dates, location, and times, and, publication of proposed budget**
- 3. Certify budget to County Commissioners, make sure that you sign your L-2 form before you submit it to the county. (9-3-2015 or request a 7 working day extension from the County to 9-14-2015); Sept. 7 for School Emergency Funds**

**Note: Includes Charter School Districts but not Charter Schools – which have no independent authority to levy property taxes.**

# **State Tax Commission Roles**

- 1. Review and approve levy rates and property tax portion of budget (10-26-2015)  
(ensure limits not exceeded)**
- 2. Determine operating property values**
  - Preliminary values in July
  - State Board of Equalization finalizes by 4<sup>th</sup> Monday in August.
  - Final values in September (9-1-2015)
- 3. Provide technical support & assistance**
- 4. Map boundaries of each taxing district**
- 5. Provide replacement dollars:**
  - Agricultural equipment replacement – quarterly
  - Personal Property reimbursement - semiannual

# **Review of Personal Property Law Changes and Reimbursement**

## HB-441A (2014 Legislature)

- Corrective legislation to fix some provisions of the personal property exemption.
- **School districts exclude personal property exemption value for purposes of determining bonding capacity.**
- Taxing districts consolidating resulting district gets sum of amounts received in the last calendar year by each district prior to the consolidation.
- Deletes exception language and narrows what qualifies as personal property. Removes the requirement of an application every 5 years.
- Clarifies that improvements on exempt land do not qualify for PP exemption.

# HB-441A – Personal Property Exemption

- 2014 property tax budget certification
  - Personal property tax reimbursement
    - to be reported and subtracted on the L-2 worksheet\*.
    - Agricultural Equipment and Personal Property replacement money.
  - Values used to set levies will exclude personal property exempted value.
  - Notification by county clerk(s) due 1<sup>st</sup> Monday of August of total amount of P-Tax replacement and identify type of replacement.

\* Boise School #1 only subtracts a portion of their personal property reimbursement dollars.

# Levy Calculation

## Personal Property Exemption

School District Sample L-2

	Total Budget	Cash Forward	Other Revenue	Replacement \$	P-Tax Budget
Tort Fund Information	209,068			193,846	15,222

Amount to be paid by Taxpayer  
from Property Tax Levy 15,222

Levy computed on  
the 15,222.

Amount paid by State	
Agricultural Replacement	3,945
Personal Property Replacement	186,843
Total from State	190,788
Recovered H/E	3,058
Total Replacement:	193,846

This amount was collected by  
the County during the period  
July 1, 2013 thru June 30, 2014.

Maximum Budget from L-2	
Worksheet Line 8	209,068
Ptaxes from Taxpayers	15,222
Total from State	190,788
Recovered H/E	3,058

Balances:

- School will receive the total 209,068 as computed on the L-2 worksheet.

# Questions

## Personal Property Exemption

- Will personal property replacement change after 2013?
  - Upward corrections done; downward possible if discovered errors result in recovery.
  - No changes afterwards to existing districts.
- What if a taxpayer changes the location of the property to which the exemption applies? (i.e. Meridian 2013, Boise 2014)
  - No change to amount of replacement
  - Taxing districts in current (ie: 2014) location of exempt property lose taxable value.
- No change in replacement
  - if a new voter approved levy is passed (after August 2013)
  - if a levy existing in 2013 expires

# School District Levy Info



# Budget Stabilization Levies

- School districts not receiving state equalization funds in fiscal year 2006 authorized a “Budget Stabilization Levy”
  - #61 Blaine – \$29,521,352
  - # 92 Swan Valley - \$ 133,871
  - # 394 Avery - \$ 117,520
  - # 421 McCall Donnelly - \$ 5,658,712
- These amounts are maximum annual property tax amounts.

# **Non-Exempt School District Funds Subject to 3% Cap – I.C. §63-802**

**The 3% cap applies to the sum of the funds listed below.**

**Tort/Liability Insurance**: I.C. §6-927 – no levy rate limit; liability insurance premiums only.

**\*Migrant Worker**: I.C. §33-803 – 0.001 - If the total M&O and Migrant Worker levy rate exceeds 0.006 an election for this fund must be held; a majority of the voters must approve the fund.

\* Never been used so 3% limit applies to tort fund.

Note: School districts are not eligible for foregone amount.
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# **Exempt School District Funds**

## **Not Subject to 3% Cap – I.C. §63-802**

**Maintenance & Operation:** I.C. §33-802 – Use the highest of the actual or adjusted prior year's market value multiplied by 0.00364167 (**Boise #1 only**).

**Budget Stabilization Fund:** I.C. §33-802-Districts not receiving state equalization funds in FY2006 may have a budget stabilization levy (amount cannot be exceeded).

**Plant Facilities:** I.C. §33-804 – Up to 0.004 1<sup>st</sup> year only, then only capped based on ballot measure language.

**Safe School Plant Facilities:** I.C. §33-804A – Same basic election rules as regular Plant Facilities levy except term is 20 years and must meet certain criteria. Refer to code for details.

**State Authorized Plant Facilities:** I.C. §33-909 – Fund authorized by Dept. of Education which certifies a levy rate **each year** to the county or counties of the school district. We need a copy of this certification of levy rate. Refer to code for details.

# **Exempt School District Funds**

## **Not Subject to 3% Cap – I.C. §63-802**

**Cooperative Service Agency (COSA):** I.C. §33-317 – levy rate limit of 0.001. Majority of voter approval for up to 10 years.

**COSA Facilities Levy:** I.C. §33-317 – levy rate limit of 0.004.  
66 2/3 voter approval for up to 10 years.

**COSA Plant Facilities Levy:** I.C. §33-317A – Voter approved for a period of 3 years. May have a 33-804 Plant Facilities in addition. Up to 0.004 each year based on prior year's value.

**Supplemental (override):** I.C. §33-802 – no levy rate limit.

**Supplemental Transfer from existing Plant Facilities:** I.C. §33-804(4) –  
With voter approval allows for a stated dollar amount from an existing Plant Facilities to be transferred to and levied as a Supplemental (2Yrs).

# Exempt School District Funds Not Subject to 3% Cap – I.C. §63-802

**Bond**: I.C. §33-1103 – refer to code for details.

**Judgments**: I.C. §33-802 – refer to code for details.

**Tuition**: I.C. §33-1408 – no levy rate limit

**Judgments**: I.C. §63-1305 - When board of tax appeals or any court orders a refund of any property taxes imposed.

**Emergency**: I.C. §33-805 & 63-805 – levy rate limit of 0.0006; refer to code for details.

PacifiCorp Judgment  
2010 – 2013  
Will be posted on the STC's web page.

# Election Dates School Districts

- **Election Consolidation: I.C. §34-106**
  - Most elections handled by the county clerk. Final ballot wording to county 45 days before election.
    - Election Dates – School districts
      - 2<sup>nd</sup> Tuesday in March
      - 3<sup>rd</sup> Tuesday in May
      - Last Tuesday in August
      - Tuesday following the first Monday in November
  - In addition an emergency election may be called upon motion of the governing board of a political subdivision. An emergency exists when great calamity such as, extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for national or local defense or to safeguard life, health, or property.

\* = If joint, involve all county clerks.

# Estimating Effect of New Voter Approved Fund(s)

- Contact EACH County Assessor to get the most current net taxable value information.
  - Net taxable value excludes personal property exempted value.
  - If district is located in a U/R area also need the net increment value of any RAA in your district.
  - Annual p-tax amount divided by the total, including all U/R increment, net taxable value produces a 9 digit levy rate.

Computation:	\$	100,000 taxable value of property
	x	<u>0.000821989</u> estimated levy rate
	\$	82.20 estimated property taxes

# Computing Your Maximum Tort Fund Property Tax Budget



# Computing Your Maximum Tort Fund Property Tax

- Highest tort fund p-tax budget of the immediate prior 3 years (including any p-tax replacement) increased by 3%.
- New Construction and/or Annexation current year's value multiplied by the immediate prior year's total hypothetical\* levy rate.
- Sum of all above equals total tort fund P-tax Budget (not necessarily what can be levied).
- **Minus** any current year's p-tax replacement revenue received.
- Results in maximum tort fund property tax that can be levied.

\*Note: Hypothetical levy rate is prior year's tort fund levy amount plus agricultural equipment replacement \$ with total divided by net taxable value used to set levies (2015 proposed legislation will include PP replacement \$),.

# Property Tax Replacement

## Amounts to be deducted each year

Agricultural Replacement dollars – Amounts based on 2000 tax plus 6%, adjusted downwards for schools when property tax formula changed in 2006.

Personal Property Reimbursement amount – 2014 first year for subtraction.

## Amounts to be deducted in year received

Recovered Homeowner's Exemption – Improperly claimed H/E.

Recaptured QIE - Property tax exemption in lieu of Investment Tax Credit (QIE)

Recovered personal property reimbursement – Improperly granted PP Exemption

Total of all of the above items are to be subtracted when computing your maximum allowable Tort fund property tax budget.

However, for the purposes of computing the highest of the last 3 years budgets for the 3% increase allowance replacement dollars are added back in the same year they have been deducted.

# Property Tax Replacement

- Agricultural Equipment Replacement monies:
  - Agricultural equipment exempted in 2001.
    - 2000 tax plus one time 6% inflation calculation.
    - School districts' replacement monies reduced in 2006.
- Personal Property Reimbursement (I.C. §63-602KK(2)):
  - Total annual amount received 2013-2014.
- Recovery:
  - Improperly claimed homeowner's exemption and/or personal property exemption.
  - Available after June 30<sup>th</sup> each year.
- Recapture:
  - Property tax exemption in lieu of Investment Tax Credit (QIE).
  - Available after June 30<sup>th</sup> each year.
- Total of all
  - Added back to total Tort fund property taxes to compute 3% increase.
  - Subtracted from property taxes before computing levies.

# Example: Computing 3% Portion of Increase

Year	2012	2013	2014
Total levied Tort fund p-tax budget	77,390	80,562	47,506
Agricultural Replacement Money	2,092	2,092	2,092
Personal Property Reimbursement	0	0	39,835
Total Property Tax Replacement monies	2,092	2,092	41,927
Total levied non-exempt property tax budget plus property tax replacements	79,482	82,654	89,433

Computation of 3% increase:

$$\begin{array}{r}
 \$ 89,433 \\
 \times 0.03 \\
 \hline
 \$ 2,682
 \end{array}
 \qquad
 \begin{array}{r}
 \$ 89,433 \\
 + 2,682 \\
 \hline
 \$ 99,115 \text{ (total plus 3\% increase)}
 \end{array}$$

\* = Reported as of June 30 each year.

# Example: New Construction Roll

2014 total hypothetical levy rate = 0.000105403

(computation of hypothetical levy see next slide)

2015 New Construction Roll Value = \$ 8,799,029

(qualifying new construction first taxable or allowable in 2014)

Multiply the 2015 New Construction Roll Value  
by the 2014 hypothetical levy rate:

$$\begin{array}{r} \$ 8,799,029 \\ \times 0.000105403 \\ \hline \end{array}$$

\$ 927 Additional budget allowance  
(above 3% increase)

# Hypothetical Levy Rate Computation Example

2014 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)					
District or Taxing Unit's Name:		Sample School District			
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	105,928		20,000	2,167	83,761
Bond (2006)	1,500,000				1,500,000
Column Total:	1,605,928	-	20,000	2,167	1,583,761

Assumption: the total in column 5 of \$2,167 consists of \$2,092 of agricultural equipment replacement and \$75 of recovered H/E.

The sum of the p-tax portion of the Tort fund plus the agricultural equipment replacement equals \$85,853 and this is divided by the 2014 total net taxable value of \$814,521,408. The result is the hypothetical levy rate of 0.000105403. The hypothetical levy rate is used to compute budget authority increases related to new construction and/or annexation only on the L-2 worksheet for 2014. This is the only use of the hypothetical levy.

School District L-2 Worksheet (attach to the L-2 form)				
District Name: Sample School District			Enter Year:	2015
<b>Computation of 3% budget increase:</b>				
Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Foregone Amount Worksheet".			(1)	85,928
Multiply line 1 by 3%.			(2)	2,578
<b>New Construction &amp; Annexation budget increases:</b>				
Enter the 2015 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	8,799,029		
	(B)			
	(C)			
	(D)			
<b>Total of New Construction Roll Value for the District:</b>	(3)	<b>8,799,029</b>		
Enter the 2015 value of annexation from property assessed by the county.	(A)			
Enter the 2015 value of annexation from <b>Operating Property</b> .	(B)			
<b>Total Annexation Value:</b>	(4)	-		
Enter the total 2014 Hypothetical levy rate.	(5)	0.000105403		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	927
Annexation budget increase (multiply line 4 by line 5).			(7)	-
<b>Maximum Allowable Non-exempt Tort Fund Property Tax Budget:</b>				
<b>Add lines 1+2+6+7.</b>			(8)	89,433
<b>Property Tax Replacement:</b>				
Enter yearly amount of the agricultural equipment replacement money.	(9)	2,092		
Enter yearly amount of the personal property replacement money.	(10)	39,835		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	41,927
<b>Tort Fund Less Property Tax Replacement:</b>				
If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	47,506
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)			
<b>The total of Column 5 of the L-2 form must equal the amount shown on line 13.</b>				

This is the only use of the Hypothetical Levy rate.

**2015 Dollar Certification of Budget Request to Board of County Commissioners L-2**  
**(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)**

**District or Taxing Unit's Name:**

Sample School District

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	89,433			41,927	47,506
Bond (2006)	1,500,000				1,500,000
<b>Column Total:</b>	1,589,433	-	-	41,927	1,547,506

Total of Column 5 Must Equal Line 13 of L2 Worksheet.  
 Rule 803.06.c replacement money must be deducted from Tort fund first  
 and then any other fund.

# Maximum Budget and Foregone Amount Worksheet

District Name	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non-exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount
	2012	2013	2014				
Teton County	3,626,693	3,785,311	3,532,454			0.002685983	2,875
County Road & Bridge			367,546			0.000279472	
<b>Total County Budget Information:</b>	3,626,693	3,785,311	3,900,000	3,951,876	118,556		2,875
	Which Hypothetical levy to use will be determined after the 2015 legislative session						
Driggs							
Tetonia							
Victor							
<b>Schools:</b>	341,505	354,485	360,514	365,296	10,959	0.003071082	-
<b>School districts only use the Tort, Migrant Worker Funds.</b>						<b>HYPO</b>	<b>HYPO</b>
						<b>Ag Only</b>	<b>Ag &amp; PP</b>
Teton #401	26,267	27,634	0	33,999	1,020	0.000003894	0.000025852
<b>Ambulance:</b>							
Teton County Ambulance	525,631	498,434	503,772	525,631	15,769	0.000400000	226,841
<b>Cemetery:</b>							
Bates Cemetery	4,342	4,651	4,831	4,859	146	0.000098651	-
Cache Clawson Cemetery	17,834	18,610	19,307	19,483	584	0.000100324	-
Driggs Darby Cemetery	24,890	29,944	30,989	31,423	943	0.000079919	-
Haden Cemetery	6,927	7,257	7,503	7,659	230	0.000207860	-
Victor Cedron Cemetery	82,885	86,610	89,319	89,774	2,693	0.000164416	-
<b>Fire:</b>							
Teton Fire	2,088,567	1,970,063	1,987,000	2,088,567	62,657	0.001592143	381,041
<b>Library:</b>							
Valley of the Tetons Library	210,866	220,088	447,268	449,939	13,498	0.000337076	-
<b>Abatement:</b>							
Teton Abatement	275,008	261,637	263,029	275,008	8,250	0.000200000	90,603

Web address: <http://www.tax.idaho.gov/search-formspublications.cfm?ch=bl&t=pt>

# PacifiCorp Judgment

# 2010 – 2013 PacifiCorp Judgment

Affected Counties: Ada, Bannock, Bear Lake, Bingham, Bonneville, Butte, Canyon, Caribou, Cassia, Clark, Elmore, Franklin, Fremont, Gooding, Jefferson, Jerome, Lemhi, Lincoln, Madison, Oneida, Owyhee, Power, Teton, Twin Falls.

# I.C. §63-1305 Judgments

## Rule 939

- Valuation appeal to Board of Tax Appeals or any Court.
- If appeal successful and a refund ordered then a district may levy for the amount of the ordered refund.
- Levy must be within the two years immediately following the order. Any amount certified and not levied within that 2 year period is lost. If less than \$100 remaining to be levied in second year, the amount remaining will be lost.

# I.C. §63-1305 PacifiCorp Judgment

- County to refund based on District Court settlement relating to 2010 - 2013 tax year
  - County Commissioners may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. May use a combination of both.
  - No interest due.
- STC has compiled totals for each taxing district and have posted this information on the STC's web page.
  - If not levied this year any remaining will be lost and not recoverable.
- <http://www.tax.idaho.gov/search-formspublications.cfm?ch=bl&t=pt>

# School Districts With Remaining 2010 – 2013 PacifiCorp Judgment

- District may levy this year in addition to the 2010 – 2013 judgment.
- If not levied in 2015 the amount below will no longer be available.

School	
AMERICAN FALLS SCH #381	161
BOISE INDEPENDENT SCH #1	2,168
BONNEVILLE SCHOOL #93	39,107
CASSIA SCHOOL #151	1,526
CASTLEFORD SCHOOL #417	1,280
GLENNS FERRY SCHOOL #192	4,247
HANSEN SCHOOL #415	694
JEFFERSON SCHOOL #251	621
RIRIE SCHOOL #252	9,313
SHELLEY SCHOOL #60	15,922
SUGAR-SALEM SCHOOL #322	10,330
W. JEFFERSON SCHOOL #253	8,700

These districts may  
levy the amount  
shown in 2015.

# **I.C. §63-1305 PacifiCorp 2010 – 2013 Judgment District's Responsibilities**

District may levy for the total amount of the refund or credit in 2015.  
This is the last year that this judgment can be levied for.

Judgment must be included in district's published and final budget.

L-2 for 2015 and 2016:

Fund name is 63-1305 Judgment Levy: Show the amount to be levied in whole dollars.

**Not** part of your 3% budget cap,

**No** maximum levy limit,

After 2015 any remaining amount will be lost.

# L-2 Example

- This is the last year in which a district may levy for the 2010 PacifiCorp Judgment.

<b>2015 Dollar Certification of Budget Request to Board of County Commissioners L-2</b> <b>(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)</b>					
District or Taxing Unit's Name:		Sample School District			
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
63-1305 Judgment	500				500
<b>Column Total:</b>	500	-	-	-	500

The above L-2 shows the district is levying their total judgment this year.  
Any remainder not levied in year will be lost.

# Rule 803T

- L-2 submitted to the each county **MUST** be signed.
- Unless otherwise provided for in Idaho Code budget requests for the property tax funded portions of the budget shall not exceed the amount published in the notice of budget hearing.
- The levy approved by the State Tax Commission shall not exceed the levy computed on the amount shown in the notice of budget hearing.
- Subtract all replacement monies on the L-2 worksheet, exception for charter school district with M&O levy.

# Plant Facilities FAQ's

- How many plant facilities levies can a district have?
  - The law and IDAPA Rule 801 indicate that only one (1) plant facilities fund can exist at a time. Voters may be asked to increase the length or amount of the existing plant facilities fund.
- Can a school district levy property tax for a second “plant facilities reserve fund levy for safe schools facilities” pursuant to I.C. §33-804A?
  - No. This statute merely sets up conditions under which a plant facilities fund can last for up to 20 years.
- State Authorized Plant Facilities Levy **does not** count toward the “only one” limit.
- COSA Plant Facilities – May be levied in the same year as those listed above. Maximum term is 3 years. (separate line items on L-2 and voter approved fund tracker)

# School Supplemental (overrides)

## Provisions outlined in Idaho Code Section 33-802

### 2 year supplemental (I.C. §33-802(3)):

- Simple majority to approve.

### Permanent Supplemental (I.C. §33-802(5)):

- Has had a supplemental equal to or greater than 20% of the total general maintenance & operation fund for at least seven (7) consecutive years.
- Must be approved by a simple majority of the district electors voting. (only 4 school districts use this provision).

# School Property Tax Forms



# State Tax Commission's Web Page: tax.idaho.gov

The screenshot shows the homepage of the Idaho State Tax Commission website. At the top is a black navigation bar with 'IDAHO.GOV', 'SITEMAP', and 'NEWSROOM' in white. Below this is a banner with the 'IDAHO State Tax Commission' logo. A dark navigation bar contains links: HOME, TAX TYPES, ONLINE SERVICES, FORMS/PUBS, TAX PROS, GOVERNANCE, and CONTACT US. An arrow points from a blue callout box to the 'FORMS/PUBS' link. The main content area includes 'Our mission' with a quote, a 'Retirees' section with a photo of an elderly woman and a link to 'and more', 'Latest News' with three articles dated 04-26-2013, 04-22-2013, and 04-17-2013, 'Stay informed' with social media icons for Twitter, YouTube, and RSS, and 'Quick Picks' with two links, one of which is marked 'NEW!'. On the right, there is a 'NEED HELP' section with a photo of a woman and the text 'FILING OR PAYING?', and a 'file' logo at the bottom right.

IDAHO.GOV SITEMAP NEWSROOM

**IDAHO** State Tax Commission

HOME TAX TYPES ONLINE SERVICES **FORMS/PUBS** TAX PROS GOVERNANCE CONTACT US

**Our mission**

*To provide courteous, quality services and to administer the state's tax laws in a fair, timely and cost-effective manner to benefit Idaho citizens.*

**Retirees**  
Information on retirement benefits [and more.](#)

**Latest News**

04-26-2013  
[Decisions added to the web.](#)

04-22-2013  
[Missed last week's income tax deadline? Here's what to do](#)

04-17-2013  
[New Idaho law allows property tax exemption for \\$100,000 in personal property value for businesses](#)

04-15-2013

**Stay informed**

Twitter YouTube RSS

**Quick Picks**

- NEW!** [May 1: Personal Property Exemption Location application form due](#)
- [New Idaho law allows businesses to](#)

**NEED HELP**  
FILING OR PAYING?

**file**

To find the Budget and Levy form etc.  
Click on the "Forms/Pubs" button.

# IDAHO State Tax Commission

HOME

TAX TYPES

ONLINE SERVICES

FORMS/PUBS

TAX PROS

GOVERNANCE

CONTACT US

## Forms and Other Public



This page provides several ways to find tax publications online. We also have a page listing [reports](#) and publications from the IRS for federal tax information at [the IRS website](#).

Sales tax, income tax withholding, and other tax information is **not available on our website**. We can only mail these documents to the owner (or designated [Power of Attorney](#)) because of federal law. [Contact us](#) if you need a replacement sent, or [file](#) a request for a replacement.

## Our most-requested documents

- [Power of Attorney - POA](#) (01-07-2012)
- [Request for Copies of Tax Returns](#) (01-07-2012)
- [Sales Tax Resale or Exemption Certificate](#) (04-27-2012)
- [Employee's Idaho Military Spouse Withholding Certificate](#) (04-27-2012)
- [Guide to Idaho Income Tax Withholding](#) (06-21-2012)
- [Withholding Brackets and Tables](#) (03-28-2013)

## Lists of forms and publications by TAX TYPE:

- Find [beer tax documents](#) or visit the [beer tax page](#)
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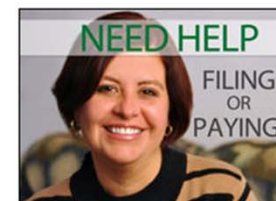


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Select "Property Tax"

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# IDAHO State Tax Commission

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## Group: BUDGET AND LEVY



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(Date in parentheses is date the document was published or last revised. **F** indicates a fill-in (and print, but not save) form. Learn more [about our file formats](#).

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### Forms and form instructions

» [Idaho Business Registration \(IBR\) online application](#) »

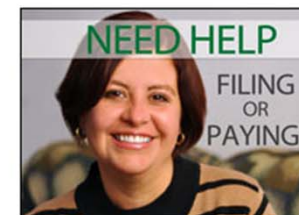
- [Budget Hearing Notice Noncompliance List](#) (02-26-2014)
- [L-2 County Only](#) (03-21-2013)
- [L-2 County w/Road and Bridge](#) (03-21-2013)
- [L-2 General](#) (03-21-2013)
- [L-2 General](#) (03-21-2013)
- [L-2 Highway District](#) (03-21-2013)
- [L-2 Highway District](#) (03-21-2013)
- [L-2 Hospital](#) (03-21-2013)
- [L-2 Hospital](#) (03-21-2013)
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- [L-2 School](#) (03-21-2013)
- [L-2 School Worksheet](#) (06-11-2013)
- [L-2 Worksheet](#) (06-11-2013)
- [Maximum Budget & Foregone Amount Worksheet](#) (03-20-2014)
- [Maximum Statutory Levy Rates](#) (03-21-2013)
- [Public Budget Hearing Requirements](#) (06-07-2012)
- [Recovered / Recaptured Property Tax Substitute Funds List](#) (03-20-2012)
- [Recovered / Recaptured Property Tax Substitute Funds List](#) (03-20-2012)

Agricultural Replacement, Personal Property Reimbursement, PacifiCorp Judgment Amounts click this link.

Go to information:

- [on Taxpayer Rights](#)
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Here are all of the L-2s  
PDF- Print and fill in by hand.  
Excel – Save on your computer and fill in.  
Other - Maximum Budget and Foregone Amount worksheets, and the Maximum Levy Rate list.



<b>2015 Dollar Certification of Budget Request to Board of County Commissioners L-2</b> <b>(the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)</b>					
District or Taxing Unit's Name:					
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
<b>Column Total:</b>	-	-	-	-	-
I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.					
<div> <div>Signature of District Representative</div> <div>Title:</div> <div>Date:</div> </div>					
<div> <div>Please print above: Contact Name and Mailing Address</div> <div>Email Address:</div> </div>					
<div>Phone Number: (       )</div>				<div>Fax Number: (       )</div>	

\* = Do not include revenue allocated to urban renewal agencies.

School District L-2 Worksheet (attach to the L-2 form)				
District Name:		Enter Year:		
<b>Computation of 3% budget increase:</b>				
Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Foregone Amount Worksheet".			(1)	
Multiply line 1 by 3%.			(2)	-
<b>New Construction &amp; Annexation budget increases:</b>				
Enter the 2014 value of district's new construction roll from each applicable county below:				
County Name		Value		
May include negative values due to loss of site improvement exemption.	(A)			
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value for the District:	(3)	-		
Enter the 2014 value of annexation from property assessed by the county.	(A)			
Enter the 2014 value of annexation from Operating Property.	(B)			
Total Annexation Value:	(4)	-		
Enter the total 2013 Hypothetical levy rate.	(5)			
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	-
Annexation budget increase (multiply line 4 by line 5).			(7)	-
<b>Maximum Allowable Non-exempt Tort Fund Property Tax Budget:</b>				
Add lines 1+2+6+7.			(8)	-
<b>Property Tax Replacement:</b>				
Enter yearly amount of the agricultural equipment replacement money.	(9)			
Enter yearly amount of the personal property replacement money.	(10)			
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	-
<b>Tort Fund Less Property Tax Replacement:</b>				
If the total property tax replacement amount on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.			(14)	-
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)	-		
The total of Column 5 of the L-2 form must equal the amount shown on line 13.				

List the amount of personal property reimbursement received on line 10. Except for Boise School #1. Rule 803T.

Line 15 = P-Tax replacement that needs to be deducted from another fund. (Col 5 L-2)

Voter Approved Fund Tracker Attach to L-2 Form If Applicable				
District Name:				
Fund	Date of Election (If current year attach copy of Ballot)	Term of Initiative	Annual Amount Authorized by Voters	1st Calendar Year Levied
<b>Override Funds Available to All Districts</b>				
2 Yr Override I.C. §63-802 (All Districts)				
Permanent Override I.C. §63-802 (All Districts)				
<b>School District Funds</b>				
<b>Supplemental Funds</b>				
Temporary School Supplemental I.C. §33-802(3)				
Permanent School Supplemental I.C. §33-802(5)				
Plant Facilities Transfer to Supplemental I.C. §33-804				
(Total Plant Facilities and Transfer to Supplemental can not exceed the annual Plant Facilities approved by voters.)				
<b>Cosa Funds</b>				
COSA Funds (50% Voter Approval 10 yr)				
COSA Maintenance (2/3 Voter Approval 10 yr)				
COSA Plant Facilities (3 yrs)				
<b>Plant Facilities Funds</b>				
Plant Facilities (10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				
Safe School Plant Facilities (20 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				
<b>District Bond Fund(s) (refer to district code for specifics)</b>				
	Date of Election	Term of Bond	Expiration Date	Current Property Tax Request
Bond (1)				
Bond (2)				
Bond (3)				
Bond (4)				

**The Term of a refinanced bond does not change.  
A vote is required to increase term of bond.**

		the amount of increase here.			
Safe School Plant Facilities (20 yrs)					
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.					
<b>District Bond Fund(s) (refer to district code for specifics)</b>					
		<b>Date of Election</b>	<b>Term of Bond</b>	<b>Current Year's Property Tax Request</b>	<b>1st Calendar Year Levied</b>
Bond (1)		4-23-98 refunded	5 years		
Bond (2)		9-19-02 refunded	7 years		
Bond (3)					
Bond (4)					

Attach to your L-2 form and return to your County Clerk.

Modified 3/9/2012

EFO000

In this example Both Bonds should be expired and not listed.  
 STC needs to know exactly how many bond(s) are still owed by the district, not what they refinanced.  
 Using the new form put a checkmark next to both listed bonds indicating that they have been refinanced and the expiration date is XXXX.

Property Tax Replacement Money and  
its effect on the Computation of the  
Maximum Non-Exempt P-Tax Budget to  
be Levied by School Districts.

# Example: School L-2 Worksheet if P-Tax Replacement \$ are Less Than Allowable Maximum Property Tax Budget

School District L-2 Worksheet (attach to the L-2 form)				
District Name: Sample School District		Enter Year:		2015
<b>Computation of 3% budget increase:</b>				
Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Foregone Amount Worksheet".			(1)	17,479
Multiply line 1 by 3%.			(2)	524
<b>New Construction &amp; Annexation budget increases:</b>				
Enter the 2015 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	745,862		
County B	(B)	109,528		
County C	(C)	926,990		
	(D)			
<b>Total of New Construction Roll Value for the District:</b>	(3)	<b>1,782,380</b>		
Enter the 2015 value of annexation from property assessed by the county.	(A)			
Enter the 2015 value of annexation from <b>Operating Property</b> .	(B)			
<b>Total Annexation Value:</b>	(4)	-		
Enter the total 2014 Hypothetical levy rate.	(5)	0.000176893		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	315
Annexation budget increase (multiply line 4 by line 5).			(7)	-
<b>Maximum Allowable Non-exempt Tort Fund Property Tax Budget:</b>				
Add lines 1+2+6+7.			(8)	18,318
<b>Property Tax Replacement:</b>				
Enter yearly amount of the agricultural equipment replacement money.	(9)	17,000		
Enter yearly amount of the personal property replacement money.	(10)	300		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	17,300
<b>Tort Fund Less Property Tax Replacement:</b>				
If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	1,018
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)			
<b>The total of Column 5 of the L-2 form must equal the amount shown on line 13.</b>				

This is the maximum amount available to levy for the tort fund.

# Example of L-2 if School's Property Tax Replacement \$ Less Than Allowable Maximum P-Tax Budget

<b>2015 Dollar Certification of Budget Request to Board of County Commissioners L-2</b> <b>(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)</b>					
District or Taxing Unit's Name:		Sample School District			
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	25,000		6,682	17,300	1,018
Bond (2006)	1,500,000				1,500,000
<b>Column Total:</b>	1,525,000	-	6,682	17,300	1,501,018

**This L-2 example shows how to complete the L-2 if the school district's maximum property tax portion of its tort fund budget is greater than their Property Tax replacement money.**

**In this example there will be a property tax levy for a tort fund.**

# Example of L-2 Worksheet if School's P-Tax Replacement \$ are More Than Allowable Maximum Property Tax Budget

School District L-2 Worksheet (attach to the L-2 form)				
District Name: Sample School District		Enter Year:	2015	
<b>Computation of 3% budget increase:</b>				
Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Foregone Amount Worksheet".			(1)	17,479
Multiply line 1 by 3%.			(2)	524
<b>New Construction &amp; Annexation budget increases:</b>				
Enter the 2015 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	745,862		
County B	(B)	109,528		
County C	(C)	926,990		
	(D)			
<b>Total of New Construction Roll Value for the District:</b>	(3)	<b>1,782,380</b>		
Enter the 2015 value of annexation from property assessed by the county.	(A)			
Enter the 2015 value of annexation from <b>Operating Property</b> .	(B)			
<b>Total Annexation Value:</b>	(4)	-		
Enter the total 2014 Hypothetical levy rate.	(5)	0.000176893		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	315
Annexation budget increase (multiply line 4 by line 5).			(7)	-
<b>Maximum Allowable Non-exempt Tort Fund Property Tax Budget:</b>				
<b>Add lines 1+2+6+7.</b>			(8)	18,318
<b>Property Tax Replacement:</b>				
Enter yearly amount of the agricultural equipment replacement money.	(9)	17,000		
Enter yearly amount of the personal property replacement money.	(10)	3,000		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	20,000
<b>Tort Fund Less Property Tax Replacement:</b>				
If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)	1,682		

Since line 13 is larger than line 8 this district will not have a tort fund levy and will need to deduct the \$1,682 from some other fund.

# Example of L-2 Worksheet if School's Property Tax Replacement \$ is More Than Allowable Maximum Property Tax Budget

2015 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)					
District or Taxing Unit's Name: Sample School District					
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	25,000		6,682	18,318	-
Bond (2006)	1,500,000			1,682	1,498,318
Column Total:	1,525,000	-	6,682	20,000	1,498,318

**This L-2 example shows how to complete the L-2 if the school district's maximum property tax portion of its tort fund is less than their total property tax replacement money.**

**Any remaining property tax replacement money must be deducted from any other property tax funds.**

# APPENDIX

# **Fee Increase**

## **Per Idaho Code §63-1311A**

- ✓ **Increase in excess of 5% of:**
  - a. The last fee collected, (individual not cumulative total) or;**
  - b. A decision to impose a new fee.**
  
- ✓ **Requires notifying the public by:**
  - a. Newspaper as defined by Idaho Code §60-106, or;**
  - b. 3 Public meeting held in 3 different locations within the district's boundary, or;**
  - c. Single mailing notice to all district's residents.**

# Maximum Levy

## SCHOOL DISTRICTS

Maintenance and Operation .....	33-802(6)	N/A
Maximum property tax determined by multiplying the higher of the actual or adjusted calendar year end taxable market value by multiplier Boise #1.		
Budget Stabilization Fund.....	33-802(2)	N/A
Maximum amount provided by Dept of Education.		
Emergency Fund .....	33-805/63-805	.0006
Supplemental (override).....	33-802(3)	No Limit
Indefinite Term Supplemental .....	33-802(5)	
Transfer from existing Plant Facilities.....	33-804A	No Limit
Judgment Obligation .....	33-802(1)	No Limit
Bond .....	33-802(1)	No Limit
(See code for specifics) (if failed must wait 2 months 63-1309)		
Tuition .....	33-1408	No Limit
Cooperative Service Agency (COSA) .....	33-317(2)	.001
(Simple majority voter approval not to exceed 10 years)		
Constructing/Maintaining Facilities of COSA.....	33-317(3)	.004
(2/3 voter approval not to exceed 10 years)		
Migrant Workers .....	33-803	.001
State Authorized Plant Facilities Levy.....	33-909	Set by Dept of Ed.
Not associated with other Plant Facilities levies.		
Plummer/Worley #41 base levy is 0.001368485		

# Maximum Levy

SCHOOL DISTRICTS		
Tort		
Insurance Premiums .....	6-927	No Limit
Claims or Judgment .....	6-928	No Limit
<b><u>Plant Facilities Section</u></b>		
Plant Facility .....	33-804	N/A
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 10 years.		
Plant Facility for Safe School Facilities.....	33-804A	N/A
Same as plant facility in 33-804 but term is for 20 years.		
Certain criteria must be met for this extended term		
COSA School Plant Facilities Levy.....	33-317A	No Limit
The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 3 years.		