IDAHO
STATE TAX COMMISSION



2025

Annual Report



IDAHO
STATE TAX COMMISSION

About Us

The Idaho State Tax Commission assists Idaho taxpayers by providing information about tax obligations so everyone can pay their fair share and not a penny more.

Our employees take to heart their role in stewarding the state's financial resources. They approach their jobs — from the front-line taxpayer services representatives to the Chairman — with a dedication that can only be described as a sincere desire to serve.

In the end, Idaho's laws and rules are implemented to ensure the fairness of the tax system for those who voluntarily comply, and due process for those who don't.

Mission

Our mission is to benefit Idaho through courteous customer service, education, and fair tax administration.

Vision

- Great people.
- Helping you.
- Serving Idaho.

Values

- Fairness
- Accountability
- Integrity
- Respect

Goals

- Be One Team of great people.
- Deliver exceptional customer service.
- Foster continuous improvement.



confidentiality

payment options

representation

be informed

pay only what you owe

quality service

appeal

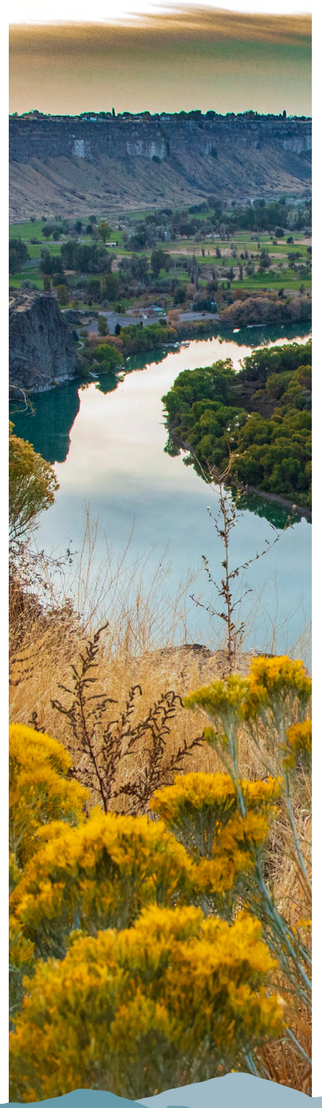
Table of Contents

2025 Annual Report

1. Leadership
2. Commissioners' message
3. Highlights
5. Idaho taxes
6. Idaho revenues
7. Employees in action
8. Taxes collected
9. Revenue distribution
11. Property taxing districts
12. Property tax reduction
13. Average property tax rates
15. Ratio study
16. Tax burden study
17. Our offices

Learn more at **tax.idaho.gov/rights**

Leadership



Administration

Chairman	Jeff McCray
Commissioner	Janet Moyle
Commissioner	Jared Zwygart
Commissioner	Paul Woods

Operations

Chief Operating Officer	Evan Sailor
Appeals	Lisa Palmer
Audit	Robert Foster
Compliance	Greg Busmann
Governmental Affairs	Aaron Yost
Human Resources	Rhamona Grabenstein
Legal	Jim Rice
General Services	Rick Mascall
Property Tax	George Brown
Revenue Operations	Kim Wind
Taxpayer Resources	Julie Eavenson

Commissioners' Message

In 2025, we focused on improving system efficiency and lowering costs to better serve Idaho taxpayers.

We upgraded the imaging machine software, which increased the quality of scanned tax returns and reduced the need for manual processing. As a result, we can process returns more quickly and issue refunds sooner. We also enhanced GenTax, our taxpayer data system, allowing it to run more efficiently, strengthen security, and improve the overall taxpayer experience.

This year, we discontinued personalized paper returns and began encouraging online filing through Taxpayer Access Point (TAP). This change gives taxpayers real-time access to their accounts and significantly reduces mailing expenses.

One of our major accomplishments was preparing to implement House Bill 93, the Parental Choice Tax Credit. This required us to design new application-processing systems, update tax forms, establish a process to contest an application denial, and establish procedures for verifying expenses. To keep Idaho families informed, we conducted public outreach—including free webinars and a dedicated Parental Choice newsletter.

The Commission recognizes the need for a more advanced, data center–level phone system capable of managing high call volumes, improving routing and response times, and providing more efficient and reliable service to taxpayers. Achieving this level of modernization will require collaboration with the Legislature. We're committed to working together to implement solutions that improve operational efficiency, expand access to assistance, and enhance the overall quality and timeliness of service provided to taxpayers.

Our mission, vision, and values guide everything we do. We embrace a One Team philosophy and are committed to hiring exceptional people who choose to serve the citizens of Idaho.



Jeff McCray
Chairman



Janet Moyle
Commissioner



Jared Zwygart
Commissioner



Paul Woods
Commissioner

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HIGHLIGHTS

Software upgrades benefit taxpayers

Two major software upgrades improved turn-around times, security, and transparency for taxpayers.

- *Imaging Upgrade* - We updated the software for our imaging machine that scans documents like paper returns, payments, and taxpayer correspondence. This upgrade improves the reliability of the scans, which results in fewer returns requiring hand processing. This, in turn, allows us to process tax returns, refunds, and payments faster and deposit money in the bank more quickly.
- *GenTax Upgrade* - We upgraded GenTax, our taxpayer database system, to make it more efficient. This included enhancements to Taxpayer Access Point (TAP), our online portal for filing and paying taxes. The changes make TAP easier for taxpayers to navigate, resulting in a better taxpayer experience.

Paper reduction initiative saves money & improves security

The Tax Commission stopped sending personalized paper tax returns to businesses with tax permits. Instead, we required them to file the returns online through our Taxpayer Access Point (TAP). Filing and paying through TAP is more secure than paper printing and mailing, and it benefits taxpayers by allowing them to see their accounts in real time. This move will save the state money in mailing costs that have increased over the last two years. At the end of 2025 – a few months after starting the initiative – our savings exceeded $127,000.

Voluntary disclosure program resolves tax liabilities for out-of-state businesses

Idaho's Voluntary Disclosure Agreement (VDA) program allows out-of-state businesses to resolve past tax liabilities voluntarily, often with reduced penalties and a limited look-back period. Auditors work with qualifying businesses to get them registered, file required returns, and pay taxes and interest due. In fiscal year (FY) 2025, we finalized 109 VDAs, generating over $1.4 million in recovered revenue.

Sales Tax Kickstarter helps new businesses

We continued our efforts to support Idaho businesses less than a year old by offering a free educational Sales Tax Kickstart program. New businesses can meet with an auditor to get personalized guidance on filing returns, keeping proper records, documenting exempt sales, and identifying transactions subject to tax. We'll also review accounting software to help ensure accurate reporting. Businesses can request a session by emailing salestaxkickstart@tax.idaho.gov.

Groundwork begins on new Idaho Parental Choice Tax Credit program

We began preparing for the 2026 launch of the new Idaho Parental Choice Tax Credit program. The program offers a refundable tax credit for qualifying nonpublic school expenses of eligible children. The Tax Commission made great strides to ensure the program's success. These included:

- Determining program requirements.
- Designing new systems to process applications and disburse credits, as well as updating tax forms.
- Developing protocols to verify claimed expenses.
- Launching a public outreach campaign that included free webinars and seminars, a Parental Choice newsletter, the My School Choice website, and direct support channels to help Idaho families understand and apply for the credit.

Small seller exemption implemented

We began administering a new law that exempts small sellers – Idaho residents with less than $5,000 in annual sales – from collecting and forwarding sales tax to the state. While the Tax Commission had a short time frame to prepare for this new law, we had the program ready by its effective date of July 1. Our efforts included:

- Updating tax forms and agency systems.
- Providing staff with comprehensive training and reference materials.
- Creating outreach materials and guidance to help small sellers understand the change in requirements, including a special webpage, tax.idaho.gov/smallseller.

Tax fraud caught and stopped

Thanks to strengthened fraud prevention efforts, we stopped more than 270 fraudulent income tax returns this year, preventing over $700,000 in improper refunds from being issued. Every income tax return goes through fraud-detection reviews before we release a refund. We also work closely with the IRS, other state tax agencies, tax professionals, software developers, and financial institutions to identify and combat fraud and identity theft.



Alan Dornfest, Lifetime Achievement Award

Employee receives lifetime achievement award

After nearly half a century working in property tax administration, Alan Dornfest, Property Tax Policy Bureau Chief, received the prestigious Professional Development Lifetime Achievement Award for 2025 from the International Association of Assessing Officers (IAAO).

The award is a well-deserved recognition of Alan's status as an international leader in property tax administration and education. Since 1982, Alan has contributed to the IAAO by authoring or coauthoring textbooks and articles and developing and conducting classes, presentations, and surveys. Alan has also served on task forces, committees, boards, and councils. He provides technical assistance to other government agencies and input to standards for administering property tax systems.



Owen Newton, Employee of the Year 2025

Tax Commission names 2025 Employee of the Year

Congratulations to Owen Newton, the Tax Commission's Employee of the Year for 2025 and the first employee chosen for this inaugural event. Owen is a Program Specialist in Revenue Operations. His impact across the agency during the year was extraordinary. Owen's leadership, technical skills, and unwavering commitment to supporting his colleagues made him instrumental in some of the agency's major initiatives, including the imaging upgrade project.

Owen's contributions helped shape every stage of the imaging project's life cycle—from creating documentation and extensive testing to hands on troubleshooting in production. Owen's quick communication, willingness to answer any questions, and proactive approach to identifying and resolving issues were essential to the project's success.

Employees receive award for best property tax essay

Jeff Middleton, Property Tax Education Director, and Alan Dornfest, Property Tax Policy Bureau Chief, won the John C. Donehoo Award from the International Association of Assessing Officers (IAAO) for the best essay of 2025 about property tax assessment, administration, or policy.

The essay – *45 Years of Property Tax Limits in Idaho: Thoughtful Design or Political Expediency?* – covers the past 45 years of efforts to limit property taxes in Idaho. The essay also analyzes the impact of the efforts on Idaho's "increasingly complex property tax system."

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Idaho Taxes

Most of Idaho's tax revenues come from income tax, sales/use tax, and property tax. Here's a list of the taxes the state collects:

Tax	Rate	Notes
Auditorium district: Boise Idaho Falls Pocatello/Chubbuck	 5% 5% 5%	On hotel/motel occupants in the district areas, except for long-term (more than 30 consecutive days) residents.
Beer - 5% or less ABV	15 cents/gallon	Beer containing 5% or less alcohol by volume (ABV).
Beer - over 5% ABV	45 cents/gallon	Beer containing over 5% alcohol by volume (ABV).
Cigarette	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	5.3% (minimum $20)	On Idaho taxable income. Multistate businesses must apportion their income using the single sales factor method.
Electricity	.5 mill per kilowatt hour	On water-generated electricity, except there is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Fuels: Aviation gasoline Diesel Gasoline Jet fuel Hydrogen Compressed natural gas Liquefied natural gas Propane Transfer fee	 7 cents/gallon 32 cents/gallon 32 cents/gallon 6 cents/gallon 32 cents/GGE 32 cents/GGE 34.9 cents/DGE 23.2 cents/gallon 1 cent/gallon	Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub. *Transfer fee*: Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	5.3%	On Idaho taxable income.
Mine license	1%	On value of ores mined or extracted and royalties received.
Oil and gas production	2.5%	On market value of oil and gas produced or sold in Idaho.
Prepaid wireless E911 fee	2.5% of service price	On sale of prepaid wireless telecommunication sources.
Sales/Use	6%	On retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except for stays of more than 30 days). Use tax applies if sales tax wasn't paid at the point of purchase. Exceptions include sales of water, gas, or electricity by utilities; motor fuels (which are taxed separately); prescription drugs; certain tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Tobacco products	40% of wholesale price	Cigarettes aren't included. Doesn't include vaping products. Maximum tax for cigars is 50 cents per cigar.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	

Property tax is collected by the counties and taxing districts. It isn't listed above.

Idaho Revenues

This is a two-year comparison of revenues by category. These figures represent gross collections before refunds:

Source	FY2024	FY2025	Change
Beer Tax	$4,630,226	$4,490,303	-3.02%
Boise Auditorium District tax	11,181,366	12,179,799	8.93%
Cigarette tax	26,219,429	23,448,922	-10.57%
Corporate income tax	1,020,696,193	1,007,114,049	-1.33%
E911 fee	1,299,580	1,194,776	-8.06%
Electricity (kilowatt hour tax)	2,071,871	2,217,263	7.02%
Idaho Falls Auditorium District tax	2,915,116	3,146,233	7.93%
Illegal drug tax	0	0	0.00%
Individual income tax	2,885,612,112	3,104,895,549	7.60%
Mine license tax	473,488	32,386	-93.16%
Miscellaneous revenues	3,785,442	5,277,829	39.42%
Motor fuels taxes	414,887,348	422,895,360	1.93%
Oil and gas production tax	274,977	175,195	-36.29%
Pocatello-Chubbuck Auditorium District tax	1,544,289	1,607,348	4.08%
Railroad car co. property tax	52	2,019	3,782.69%
Sales/Use tax	3,102,225,320	3,215,982,364	3.67%
Tobacco tax	12,133,441	12,172,372	0.32%
Travel & convention tax	21,966,933	23,001,698	4.71%
Wine direct shipper fee	18,625	14,938	-19.80%
Wine tax	6,682,243	6,603,000	-1.19%
Total Gross Receipts	**$7,518,618,051**	**$7,846,451,403**	**4.36%**

	FY2024	FY2025
Cost to collect tax revenues	**$47,478,186**	**$48,961,300**

Cost per dollar

It costs less than a penny to collect one tax dollar.

EMPLOYEES *IN ACTION*



Taxes for Seniors

Trisha Thomas, a Tax Research Specialist, gives a presentation to a senior community about Form 24, Food Tax Credit Refund.



Curbside Service

Chairman Jeff McCray and Chief Operating Officer Evan Sailor work our curbside service event on Tax Day. Each year, the Tax Commission invites taxpayers to swing by and drop off their tax returns to staff members.



Buy Idaho

Sr. Public Information Officer Renee Eymann represents the Tax Commission at the Buy Idaho event.



Coffee with the COO

Chief Operating Officer Evan Sailor addresses Tax Commission employees. These bimonthly meetings serve as an opportunity for staff to hear important information and ask questions.



Adopt a Family, Holiday Giving Campaign

A group of employees helps with our annual Adopt-A-Family campaign. Each year, the Tax Commission partners with the Salvation Army and the Idaho State Veterans Home in Boise to spread holiday cheer to those who need it most.

Taxes Collected

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid.

Audit

Source	FY2022	FY2023	FY2024	FY2025
Sales/Use	$12,708,944	$25,960,123	$21,713,975	$14,142,787
Withholding	595,612	1,317,000	3,685,704	8,741,877
Motor fuels	1,597,324	4,384,984	2,600,665	2,322,145
Miscellaneous*	12,758	53,244	33,546	47,459
Individual income	29,591,615	30,216,097	32,956,727	51,544,548
Corporate income	10,313,713	8,581,531	8,421,639	21,442,520
Hotel/Motel**	43,221	10,235	23,338	78,376
Total	**$54,863,187**	**$70,523,214**	**$69,435,593**	**$98,319,710**

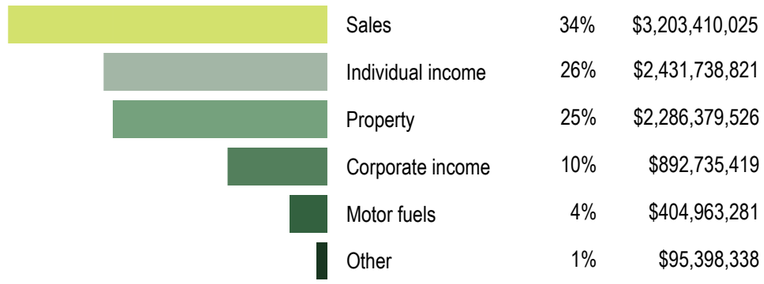
* Includes beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise, Idaho Falls, Pocatello/Chubbuck Auditorium Districts; travel & convention

Compliance

	FY2022	FY2023	FY2024	FY2025
Total	**$249,076,123**	**$218,055,436**	**$228,286,996**	**$288,300,000**

State & local taxes collected

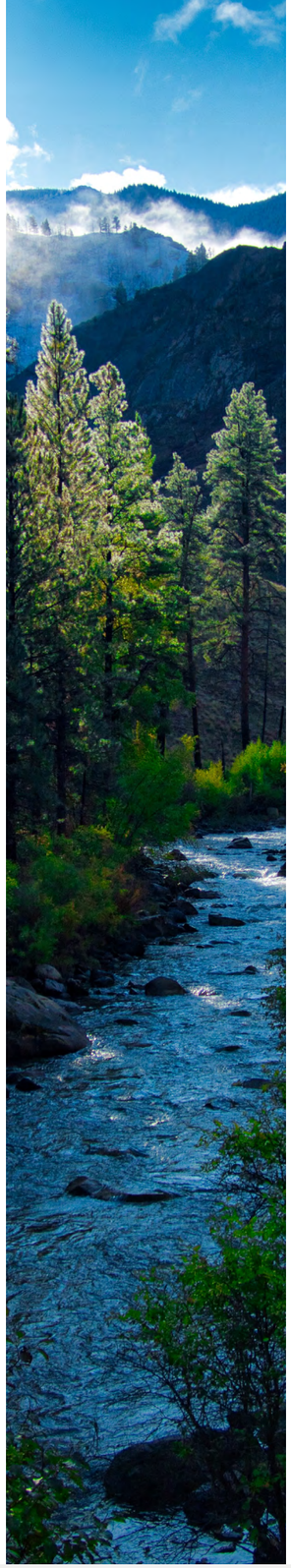


FY2025 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2025 for property tax. Amounts budgeted by taxing districts.

Revenue Distribution

These figures indicate how the tax revenues collected in Idaho were distributed.

Fund	FY2024	FY2025	Change
General Fund	$4,956,220,946	$5,047,980,159	$91,759,213
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,838,271	2,881,734	43,463
Fish and Game Donation	44,954	47,359	2,404
Abandoned Mine & Oil & Gas Conserv	325,967	116,094	-209,873
Cancer Control	300,000	300,000	0
Central Tumor Registry	360,000	360,000	0
Substance Abuse Treatment	1,731,823	1,671,825	-59,998
County Juvenile Probation Svcs	4,060,695	4,074,996	14,300
Water Polution Control	4,800,000	4,800,000	0
Idaho Travel and Convention	21,778,508	22,836,050	1,057,541
Veterans Support Donation	53,895	50,162	-3,734
Cooperative Welfare Fund	908,276	939,147	30,872
State Aeronautics Fund	2,959,025	3,317,342	358,317
Parks & Rec Motor Fuels	5,959,097	6,032,434	73,338
Bridges & RR Xings	425,000	425,000	0
Local Highway Distribution	66,848,791	70,835,089	3,986,299
State Highway Account	69,866,961	70,897,113	1,030,152
Highway Distribution Fund	278,664,324	282,795,707	4,131,382
Search and Rescue Fund	51,289	51,920	631
Motor Fuel Distribution Fund	-865,640	94,464	960,105
Transportation Congestion Mitigation	84,228,953	81,458,884	-2,770,069
E911 Wireless	1,260,622	1,169,962	-90,659
Multi-State Tax Compact	2,991,310	2,982,410	-8,899
School Modernization Facilities Fund (new fund)	N/A	125,000,000	125,000,000
School District Facilities Fund	0	0	0
In Demand Careers Fund	80,000,000	80,000,000	0
Tax Commission Admin Fees	5,600,402	5,700,309	99,907
Wine Direct Shipper Fee to ISP	2,450	1,625	-825
Permanent Building Fund	21,212,614	21,484,838	272,224
Garvee State Match	4,700,000	4,700,000	0
Miscellaneous Income	321,318	401,384	80,066
Opportunity Scholarship	15,372	15,967	595
Public School Endowment	335,232,775	334,633,925	-598,850
Childrens Trust Donation	52,531	37,684	-14,847
Sales Tax - Cities & Counties	327,918,199	336,660,408	8,742,209
Sales Tax - Circuit Breaker	24,291,034	24,470,838	179,804
Sales Tax - Personal Property	22,939,470	22,308,991	-630,479
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0



Revenue Distribution

(continued from previous page)

Fund	FY2024	FY2025	Change
Sales Tax - Demonstration Pilot Project	10,099,917	3,250,553	-6,849,364
Sales Tax - Election Consolidation	5,784,534	5,915,362	130,828
Sales Tax - Tax Relief Fund	224,094,990	202,694,261	-21,400,729
Sales Tax - Held in Reserve	1,219,035	2,591,209	1,372,174
Sales Tax - Homeowner Property Tax Relief	54,426,242	56,098,759	1,672,517
Sales Tax - School District Facility Holding Fund	54,426,242	131,148,133	76,721,891
Refund Fund	807,122,317	849,311,407	42,189,090
Refund Fund - County Juvenile Prob Services	761,086	536,074	-225,012
Unclaimed Property	323	255	-67
Tax Rebate Fund	4,983	1,002	-3,981
Grape Growers and Wine Producers	309,128	267,376	-41,752
Hop Growers	178,669	172,684	-5,985
Custodial Accounts	15,887,847	17,126,223	1,238,375
Oil & Gas - Cities & Counties	79,193	50,456	-28,737
Tax Suspense & Adjustments	2,637,211	2,266,724	-370,487
Total	**$7,518,618,051**	**$7,846,451,403**	**$327,833,351**

Tax revenue to local governments

In FY2025, local governments received 11.5% of Idaho's sales tax revenue.

Cities and counties:

- 4.81% of the revenue went to cities. Cities received a slight increase in distribution over the previous year.
- 5.01% of the revenue went to counties. Each county received a guaranteed annual amount of $30,000. The rest was distributed according to population based on a complex calculation.
- Roughly 0.78% of the revenue went to counties for property tax reduction.

Other taxing districts:

- 0.82% of the revenue went to special purpose taxing districts within the counties based on a complex calculation.
- Roughly 0.64% of the revenue went to non-school taxing districts based on a complex formula.
- $8.487 million of the revenue went to eligible taxing districts to replace property tax on agricultural equipment that was exempted from property tax in a 2001 law.

Taxing districts also received $5.78 million in election consolidation revenue and $22.9 million in personal property reimbursements.

Property Taxing Districts

For 2025, the Tax Commission approved property tax levies of $2.286 billion based on budgets previously certified by taxing districts. This amount was $88 million, or 4% higher than the net amount levied in 2024.

Distribution of property taxes

District Category	2024	2025	% Change
Ambulance	$ 38,969,308	$ 53,186,754	36.5%
Auditorium	20,972	22,228	6.0%
Cemetery	8,885,596	9,359,764	5.3%
City	663,635,279	705,015,268	6.2%
Community Infrastructure	2,942,852	3,531,347	20.0%
County	646,508,834	682,355,670	5.5%
Extermination	1,299,622	1,348,141	3.7%
Fire	134,519,656	149,979,245	11.5%
Flood Control	1,024,530	1,074,826	4.9%
Hospital	11,220,064	11,788,435	5.1%
Junior College	41,895,112	43,536,999	3.9%
Library	38,426,814	39,941,160	3.9%
Mosquito Abatement	11,067,460	11,001,089	-0.6%
Port	405,000	400,000	-1.2%
Recreation	7,921,358	10,153,369	28.2%
Roads & Highways	145,154,004	154,184,491	6.2%
School	439,394,238	404,419,063	-8.0%
Sewer & Water	3,903,195	4,068,960	4.2%
Sewer Incl Rec Sewer	605,788	614,628	1.5%
Water	245,301	256,074	4.4%
Watershed	137,095	142,015	3.6%
Total	**$2,198,182,078**	**$2,286,379,526**	**4.0%**

Property Tax Reduction

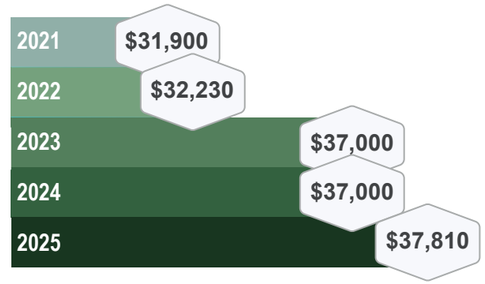
In addition to Idaho's standard property tax exemption for homeowners, the property tax reduction program offers more property tax relief to low-income elderly, widowed, and disabled homeowners. As income rises, the amount of property tax reduction decreases. In 2022, the state implemented a property value limit for the program. In 2025, the maximum income limit was $37,810.

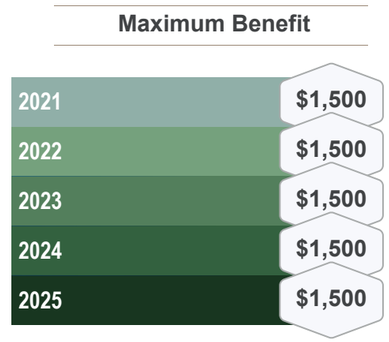
Disabled veterans benefit

In 2019, Idaho added an additional property tax benefit for veterans with a 100% service-connected disability. There are no income or property value limits.

Tax Year	Claimants	Avg. Benefit/Claimant	Total Paid
2025	28,662	$856.56	$24,550,794
2024	28,825	$844.66	$24,347,442
2023	29,200	$828.10	$24,180,257
2022	26,680	$881.74	$23,524,969
2021	27,862	$859.63	$23,950,939







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Average Property Tax Rates

These figures represent recent average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of the property's taxable value and include the total taxes levied by all taxing districts in the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	2024 Urban	2025 Urban	2024 Rural	2025 Rural
Ada	0.672%	0.652%	0.574%	0.560%
Adams	0.571%	0.571%	0.325%	0.328%
Bannock	1.141%	0.973%	0.536%	0.429%
Bear Lake	0.462%	0.485%	0.276%	0.296%
Benewah	0.838%	0.846%	0.528%	0.545%
Bingham	1.095%	0.978%	0.609%	0.525%
Blaine	0.348%	0.325%	0.282%	0.248%
Boise	0.570%	0.531%	0.327%	0.341%
Bonner	0.610%	0.616%	0.343%	0.350%
Bonneville	0.895%	0.857%	0.435%	0.393%
Boundary	0.588%	0.565%	0.393%	0.373%
Butte	1.283%	1.102%	0.784%	0.721%
Camas	0.974%	0.925%	0.443%	0.423%
Canyon	0.724%	0.692%	0.457%	0.440%
Caribou	1.023%	0.940%	0.500%	0.438%
Cassia	0.754%	0.673%	0.492%	0.412%
Clark	0.748%	0.734%	0.542%	0.528%
Clearwater	1.199%	1.185%	0.678%	0.662%
Custer	0.519%	0.515%	0.355%	0.350%
Elmore	0.966%	0.904%	0.421%	0.379%
Franklin	0.690%	0.649%	0.495%	0.453%
Fremont	0.568%	0.540%	0.373%	0.348%

Average Property Tax Rates

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County	2024 Urban	2025 Urban	2024 Rural	2025 Rural
Gem	0.537%	0.544%	0.280%	0.283%
Gooding	0.858%	0.820%	0.517%	0.476%
Idaho	0.708%	0.650%	0.333%	0.306%
Jefferson	0.887%	0.706%	0.457%	0.315%
Jerome	1.367%	1.314%	0.825%	0.784%
Kootenai	0.559%	0.541%	0.357%	0.341%
Latah	1.115%	1.099%	0.796%	0.779%
Lemhi	0.771%	0.710%	0.470%	0.417%
Lewis	1.301%	1.315%	0.824%	0.836%
Lincoln	0.927%	0.914%	0.504%	0.484%
Madison	0.969%	0.923%	0.750%	0.709%
Minidoka	0.799%	0.765%	0.510%	0.470%
Nez Perce	1.482%	1.400%	0.872%	0.802%
Oneida	1.077%	1.004%	0.536%	0.516%
Owyhee	0.765%	0.714%	0.579%	0.550%
Payette	0.732%	0.753%	0.360%	0.378%
Power	1.558%	1.484%	1.002%	0.949%
Shoshone	0.887%	0.842%	0.599%	0.544%
Teton	0.413%	0.410%	0.333%	0.333%
Twin Falls	1.063%	1.059%	0.663%	0.661%
Valley	0.461%	0.470%	0.236%	0.245%
Washington	1.119%	1.092%	0.642%	0.622%
Statewide	**0.710%**	**0.680%**	**0.445%**	**0.423%**

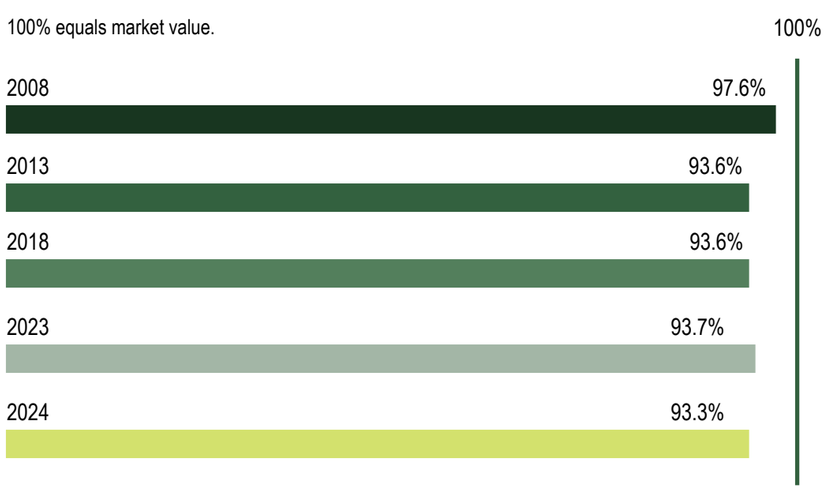
Ratio Study

The Tax Commission is responsible for making sure each county is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies for many of the property categories in each county.

Ratio studies are statistical analyses in which assessments are compared to sale prices for property in tested categories. The ratio study provides measurements of assessment quality in terms of the typical level and relative uniformity of the assessments. In Idaho, five major categories are tested in each county if there are sufficient sales to do so. These are mostly commercial and residential property categories. There's also a ratio study conducted within the Boise School District to determine that district's maximum property tax budget.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established standards for assessment levels based on nationally recognized practices. Categories that don't meet these standards might be subject to additional testing or adjustments by the Tax Commission.

Median improved residential assessment level



Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2023 total income was spent on each tax in fiscal year 2023. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.00%	2.00%	2.70%
Sales	2.60%	2.70%	2.55%
Individual income	2.30%	1.90%	2.45%
Corporate income	0.70%	0.91%	0.51%
Motor vehicle	0.40%	0.57%	0.44%
Overall	**10.30%**	**8.60%**	**10.00%**

The chart below compares Idaho 2023 taxes to the national average of state and local taxes after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C. This chart is based on fiscal year 2023 data released by the U.S. Census Bureau. Lower ranks equal higher taxes, with 1 being the highest.

	Income		Population		
Type of Tax	% of US Avg.	Rank	% of US Avg.	Rank	# of States With Tax
Property	65.80%	20	56.00%	43	51
Sales	104.40%	20	88.90%	29	48
Individual income	83.30%	35	70.90%	35	44
Corporate income	135.30%	9	115.20%	13	47
Motor vehicle	140.20%	6	119.40%	13	51
Overall	**83.40%**	**46**	**71.00%**	**46**	**51**

EPB00033 07-31-2026v11
07-31-2026v11 EPB00033

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EPB00033 07-31-2026v11

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Costs associated with this publication are available from the Tax Commission in accordance with Idaho Code section 60-202.

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