



Taxing District Change Guide

Submitting Taxing District Changes to the Idaho State Tax Commission (ISTC)

When submitting taxing district changes to the Idaho State Tax Commission there are several requirements that must be met for it to be accepted. These requirements are defined in Idaho Statute 63-215 - *Legal Description and Map of Boundaries to be Recorded and Filed*. Additional guidance provided with Idaho Administrative Rule 35.01.03 Section 225 - *Documentation for Newly Organized or Altered Taxing Districts or Revenue Allocation Areas (RAAs) Under the Jurisdiction of Urban Renewal Agencies (Rule 225)*. The following is a general list of the requirements found in the Statute and Rule. For full detail on all requirements please refer to the Idaho Code or Administrative Rule at: <https://legislature.idaho.gov/statutesrules/>

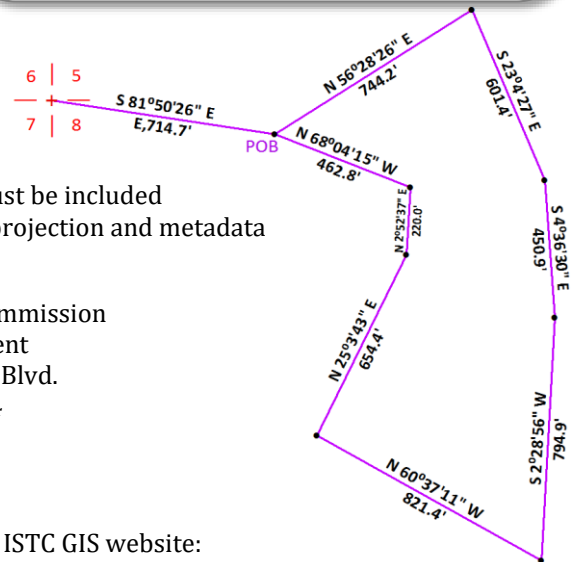
General Document Requirements

An ordinance (official document) must:

- Be recorded with county clerk
- Be filed with county assessor
- Be signed by the appropriate authoritative official
- Have a legal description (*Rule 35.01.03-225-01-g*)
 - Have narrative metes & bounds description of the property in question
 - Must close to 1:5000
 - Must be tied to Public Land Survey System (PLSS)
 - Should only describe the intended change
- Provide district contact information
- Contain a map (*Rule 35.01.03-225-01-h*)
 - Must match legal description and have metes & bounds labeled (see example to the right)
 - Tied to PLSS
 - For referencing subdivisions, copies of recorded plats must be included
 - Digital mapping data is welcome but must have defined projection and metadata

Important Dates and Deadlines:

- Hard copy filed with ISTC within 30 days of effective date but no later than **January 10th** of effective year (*Rule 35.01.03-225-02*)
- Must be signed by **December 31st** to be in the next effective year's TCA (*Rule 35.01.03-225-05*)



Send All Documents To

Idaho State Tax Commission
 Attn: GIS Department
 P.O. Box 36
 Boise, Idaho 83722

OR

Idaho State Tax Commission
 Attn: GIS Department
 11321 W. Chinden Blvd.
 Boise, Idaho 83714

*Suggested to use trackable shipping methods.

Monitoring ISTC's Progress

Once ISTC receives your ordinance, its' status will be available on the ISTC GIS website: <http://tax.idaho.gov/gis>

*This only applies to ordinances for the next effective year.

Once there, navigate to Proposed Annexations (see left image, green button). Here you can view proposed taxing district changes and their respective ordinance. Alternatively, in the Map Gallery (see left image, top left red button), scroll to the bottom to find the link to Proposed Annexations interactive map.

Contact ISTC GIS

Phone: (208) 334-7750
 Fax: (208) 344-7629
 Email: gis@tax.idaho.gov

