



## ONLINE RESOURCES

### Proposed Taxing District Changes

<https://tax.idaho.gov/i-1069.cfm>

- View the current proposed taxing district changes

### Tax Code Area Resources

<https://tax.idaho.gov/i-1073.cfm>

- Statewide GIS Data (ESRI Shapefile .zip)
- Countywide Description of Numbers (.pdf)
- Countywide List of Changes (.pdf)
- City, County, and Statewide Maps (.pdf)

### Taxing District Resources

<https://tax.idaho.gov/i-1071.cfm>

- Taxing District GIS Data (ESRI Shape .zip)
- Statewide district maps (.pdf)
- List of districts by county (.pdf)
- Idaho Code pertaining to district type

### Interactive Map Gallery

<https://tax.idaho.gov/gis/parcelmaps.cfm>

- Individual county parcel viewers
- Proposed district changes
- Tax Code Areas
- Utilities

### Historic Documentation

<https://tax.idaho.gov/i-1076.cfm>

- Search documents by year
- Refine search with county and district name
- Currently not all documents available online
- Contact ISTC GIS for additional documents

## MAILING ADDRESS

Idaho State Tax Commission  
 Geographic Information Systems  
 P.O. Box 36  
 Boise, Idaho 83722  
 or  
 11321 W. Chinden Blvd.  
 Boise, Idaho 83714

## Contact Us

 [GIS@tax.idaho.gov](mailto:GIS@tax.idaho.gov)

 208-334-7750



**IDAHO**  
State Tax Commission



# TAXING DISTRICT & TAX CODE AREA RESOURCES

Idaho State Tax Commission (ISTC) Geographic Information Systems (GIS) maintains statewide Taxing District Boundaries and Tax Code Areas (TCAs).

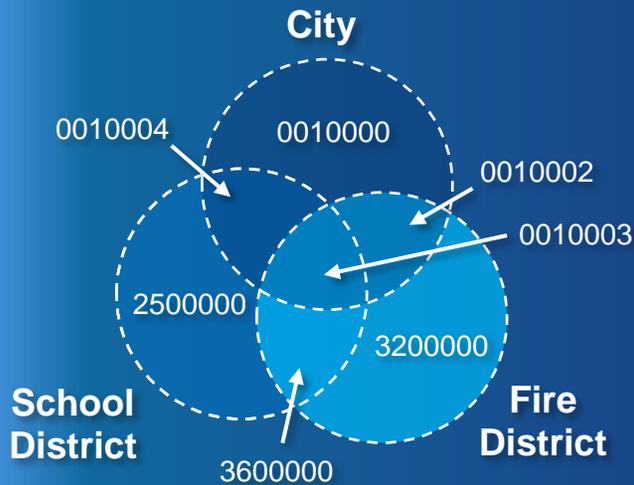
ISTC maps taxing district boundary changes through:

- Annexations
- DeAnnexations
- Creations
- Dissolutions
- Consolidations



## TAX CODE AREAS

A Tax Code Area (TCA) represents a unique combination of overlapping taxing districts within a given county.



## SUBMITTING TAXING DISTRICT BOUNDARY CHANGES TO THE STATE TAX COMMISSION

An ordinance, order or resolution must:

- ✓ Be recorded with the county
- ✓ Be signed by the appropriate official
- ✓ Provide district contact information
- ✓ Have a legal description:
  - Distances & Directions
  - Reference to Public Land Survey System (PLSS) subdivisions
  - Lot & Block of Subdivision
  - Combination thereof
- ✓ Contain a map:
  - Must match legal description
  - Reference PLSS
  - Lot & Block descriptions must include copy of recorded subdivision plat
  - Include existing district boundary whenever possible

See reverse side for mailing address

For statutory requirements for district formation, alteration & dissolution visit:  
[tax.idaho.gov/pubs/EPB00642\\_12-31-2018.pdf](http://tax.idaho.gov/pubs/EPB00642_12-31-2018.pdf)



## TAXING DISTRICT AUDIT

Discrepancies in taxing district boundaries are investigated in an audit. To initiate an audit please gather copies of:

- Historic legal descriptions
- Ordinances
- Maps
- Letters

Mail the above documents with a cover letter requesting an audit of boundary or area of discrepancy. ISTC will investigate the boundaries and update TCAs with the findings. Audits are processed in the order received and when resources allow.

## IMPORTANT DATES

### December 31<sup>st</sup>

Must be signed by **December 31<sup>st</sup>** to be in next effective year's TCAs.

### January 10<sup>th</sup>

Hard copy filed with ISTC within 30 days of effective date but no later than **January 10<sup>th</sup>** of effective year.

(Rule 35.01.03-225)