

2021 Taxing District Calendar

3/26/2021

Date	Idaho Code or Rule	Description
03/22/21	63-1312(1)	County auditor notifies each district, other than school districts, of the prior year's total taxable value within such district.
04/30/21	63-802A	Each taxing district will notify each appropriate county clerk of the date and location of its budget hearing.
06/07/21	50-2903A	Urban Renewal agencies with an RAA formed after 7/1/2016 must attest to the STC if a modification of their plan has occurred or that no modification has occurred.
07/19/21	27-120, 40-802, and 39-1332	County auditor shall provide to each Highway, Hospital, and Cemetery district a statement showing the aggregate market value for assessment purposes of all property in the district. For Highway District only: in addition shall provide the same information for each city in the highway district.
07/26/21	Rule 802.08	County auditor shall report to each taxing district the value of new construction and annexation.
08/02/21	63-1312(2)	County auditor shall notify the STC and each taxing unit of the taxable valuation of all taxable property within that district from the current year's property roll, previous year operating property roll, and the prior year's actual or current year's estimated subsequent and missed property rolls.
08/02/21	Rule 803.06.b	County auditor shall notify each taxing district or unit the total of property tax replacement monies and identify the type of replacement money. (thru June 30)
08/23/21	Rule 803.06.d	County auditor shall notify each taxing unit of the gross earnings tax on solar farms billed for the current year. (thru June 30)
No later than September 01	50-5913(2)(b)	STC shall notify appropriate board of county commissioners and city council of any urban renewal agency that failed to register their plans with the STC registry.
9/06/21	Rule 805.04	STC will provide a list of taxing districts that are noncompliant with LSO's registry to County Clerk(s). (50-2913(3)(b) STC Registry)
9/06/21	63-410(1)	STC will certify operating property values to each county auditor.
09/09/21	63-803(3)	Taxing districts certify their property tax budgets (in whole dollars) to the each County unless an extension of not more than 7 working days is granted by the County Commissioners. For school emergency fund due date before 2nd Monday of September.
09/20/21	63-808(1)	Clerk of the board must prepare 4 certified copies of the record of levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office.
09/27/21	63-803(3)	Taxing districts L-2s that were granted an extension are due to county.
10/25/21	63-809(1)	Deadline for STC to approve budget and levies.
12/01/21	67-450E(2)	Before December 1st local governing entities must update registration information on LSO's registry. The STC and the county clerk of each county shall provide a list of all taxing districts within the state and county to LSO.
12/01/21	50-2913(2)	Urban renewal agencies shall submit their plans to the STC central registry.
Prior to 2/15/2022	63-810(1)(B)	Last day of discovery of an erroneous levy due to clerical, mathematical, or electronic error. If discovered after this date no correction to levy allowed.