

WELCOME BACK TO THE AFTERNOON SESSION 2016 BUDGET AND LEVY TRAINING



Your Instructors Today

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Tax Commission Web Page: www.tax.idaho.gov

Agenda

2016 Legislation	30 Minutes	1:15 – 1:45
Calendar (Budget and Levy)	30 Minutes	1:45 – 2:15
Abstracts	15 Minutes	2:15 – 2:30
Sept Val Worksheets	15 Minutes	2:30 – 2:45
Break	15 Minutes	2:45 – 3:00
L-2s	30 Minutes	3:00 – 3:30
Appendix	30 Minutes	3:30 – 4:00

2016 LEGISLATION



HB 534 Solar Energy

Effective 7/1/2016

- Amends I.C. §63-802
 - Money received by taxing district from solar energy tax is to be deducted as property tax revenue on the L-2 worksheet, and
 - There is to be no 3% increase on the amount received and deducted from property taxes. However, it is to be added when computing the following year's maximum budget authority.
- Monies received from July 1st thru June 30th.
- Earliest possible distribution would be after June 30th, 2017.

Effects of HB 534

Tax Year	Property Tax Computation
2015 (Highest)	100,000
2016	103,000
2017	106,090 – 1,000 (solar tax) = 105,090
2018	105,090 x 1.03 + 1,000 (2017 solar tax) = 109,243 (before deducting 2018 solar tax)
Without solar energy tax subtraction 2018 limit would have been	106,090 x 1.03 = 109,273 (district lost \$30 of budget capacity)

HB-569 – Watershed Districts (in effect now)

- Amends I.C. §42-3717
 - Allow for dissolution of Watershed Improvement districts that fails or has ceased to function for 2 or more years.
 - County Commissioners may initiate such action upon their own volition, or,
 - Initiated by petition.

2016 Legislation

- HB-606aa – Urban Renewal – Property Tax Provisions
 - Resetting of base value when modification to plan occurs (only for new revenue allocation areas (RAAs) formed 7/1/2016 or later and only in urban renewal (U/R) areas which had no previous RAA);
 - Establishes a new UR central registry at the STC
 - Provides penalties for failure to report.
 - Provides for new construction calculation if base is reset.
 - As a result of plan modification or,
 - deannexation

HB 606aa – Urban Renewal Plan Modification Effective 7/1/2016

- New Section I.C. §50-2903A – Effect of Ordinance to Modify Urban Renewal Plan:
- For new RAAs when no previous one existed, modification resets base by causing lost of increment.
- Urban Renewal Agency (URA) is required to attest annually whether a modification occurred or not by the first Monday of June.
- Only applicable to urban renewal agencies with no RAA prior to 7/1/2016 that subsequently create RAA financing provisions.

HB 606aa – Urban Renewal Plan Modification Effective 7/1/2016

- What is **NOT** deemed a modification:
(STC **does not** determine what a modification is)
 - Technical or ministerial changes.
 - Allowed one time annexation by RAA.
 - De-annexation by RAA.
 - Support the growth of an existing commercial or industrial project in an existing RAA subject to provisions of I.C. §50-2905A.
- For new RAAs in the case of URAs with no RAA prior to 7/1/2016. Notice of plan modification shall state the nature of modification and be provided to STC, county clerk, and county assessor by 1st Monday of June of the years following the modification.

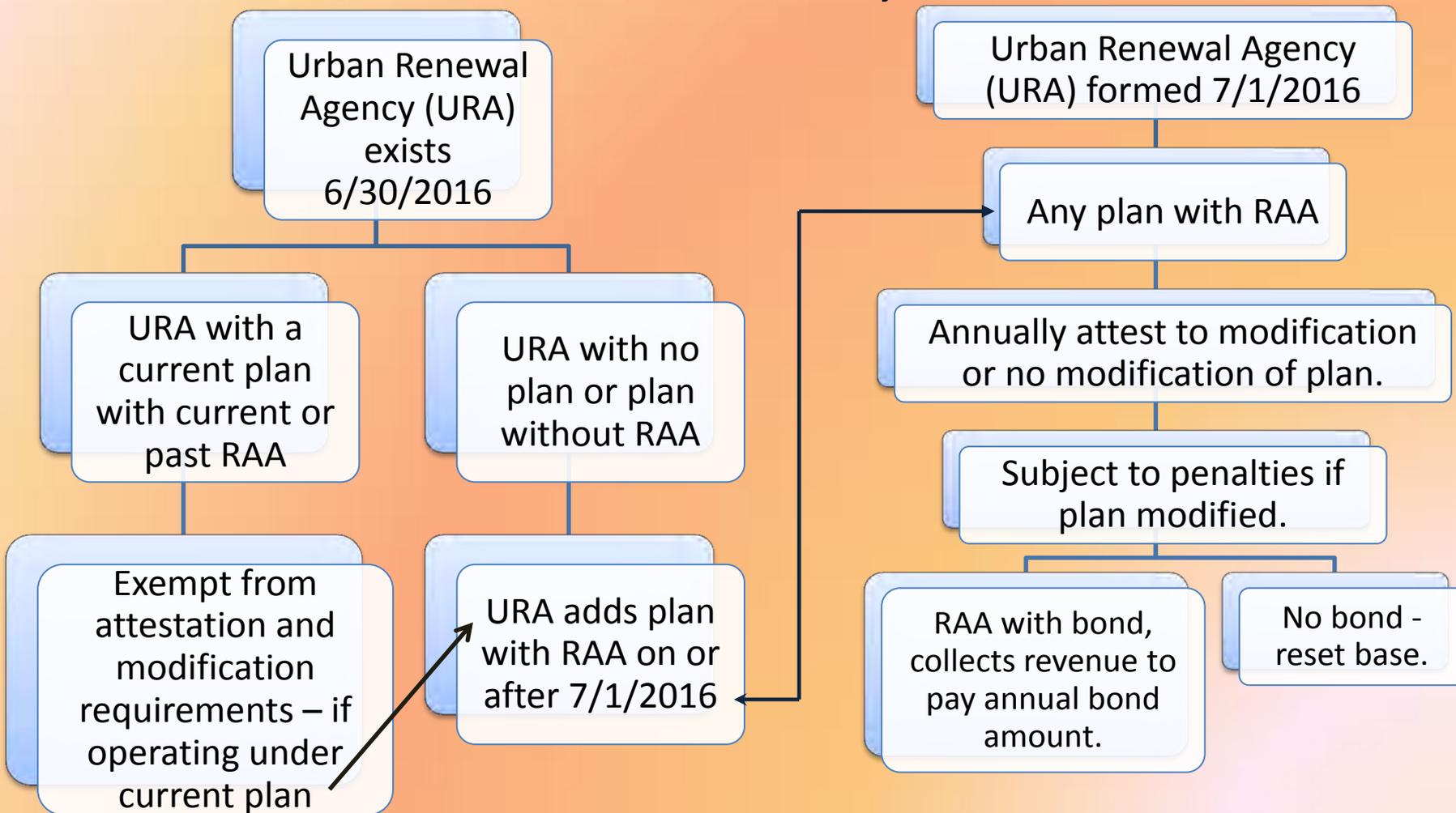
HB 606aa – Urban Renewal Plan Modifications

*For agencies subject to I.C. §50-2903A

- Once modification has been deemed to have occurred by virtue of attestation of URA, the base assessment value shall be reset pursuant to I.C. §50-2903A.
- Base is not reset if URA certifies to county clerk and STC that there is an outstanding indebtedness by 1st Monday of June each year beginning the year immediately following the year of modification occurred.
 - P-taxes collected to satisfy bond payment. Excess is redistributed to each taxing district in the same manner as property taxes.
- Within 30 days of STC receiving information that a U/R plan for a RAA has been modified the STC shall notify the URA and the county clerk of such receipt and the determination regarding any limits on the maximum amount of p-tax revenue that will be allocated to the URA from current year's p-taxes.

* New RAAs, beginning 7/1/2016, in urban renewal areas with **NO** prior RAA.

Status of Urban Renewal Agency as of June 30, 2016



HB 606aa – Urban Renewal Agency Registry Effective 1/1/2017

- Year 1 dates:
- May 20, 2016;
 - STC will contact each city and county to determine where there are URAs and to get current contact information.
 - Responses due to STC by June 17, 2016. (addition)
 - STC will contact each county if there is no reply to the initial letter by August 2016.
- January 1, 2017
 - STC will send out letter requesting all URAs to register their plans.
- Prior to March 1, 2017
 - Deadline for all URAs to submit plans or links to STC registry.
- July 1, 2017
 - STC will have registry available on the STC's web page.
- Applies to all URAs (new & old)

HB 606aa – Urban Renewal Agency Registry Penalties

- STC will notify noncompliant URA immediately after due date. The entity has 30 days from date of notice to submit information or notify STC of its intent to comply.
- Failure to register incurs the following penalties;
 - P-Tax revenue will be frozen at prior year's amount.
 - Excess amount is to be distributed to each taxing district within the U/R boundary. The amount received is to be treated as P-Tax revenue.
 - STC will withhold annual distribution of sales tax distribution pursuant to I.C. §63-3638(13) (personal property replacement). STC will distribute withheld distribution once entity is compliant.

HB 606aa – Urban Renewal Agency Registry Subsequent Years

- March 1, 2017 and before December 1, 2017;
 - County clerk shall submit a list to the STC of all URAs within the county.
- On or before December 1 each year;
 - Every URA shall submit each urban renewal plan adopted or modified pursuant to I.C. §50-2008 + 2905, and any modifications or amendments to those plans.
 - If any information changes during the year the URA shall update the registry within 30 days of any such change.

SB 1347A

- S 1347a – Tax Deed Sales – budget and levy effect
 - Deletes provisions that proceeds are deducted from Indigent Fund on the L-2.
 - Beginning July 1, 2016, all funds in interest bearing trust are to be transferred to state treasurer's office.

Budget and Levy Dates

2016 Taxing District Calendar		
3/30/2016		
Date	Idaho Code or Rule	Description
03/28/16	63-1312(1)	Prior to the 4th Monday of March of the current year the county auditor must notify each district, other than school, of the total taxable value within such district.
04/30/16	63-802A	No later than April 30th each taxing district will have set and notified the county clerk(s) of the date and location set for the budget hearing of the district. If district boundaries are in multiple counties must notify each county clerk.
07/18/16	27-120, 40-802, and 39-1332	On or before the third Monday in July the county auditor shall deliver to each Highway, Hospital, and Cemetery district a statement showing the aggregate market value for assessment purposes of all taxable property in the district. Highway District only: in addition separately show the aggregate market value for assessment purposes of all taxable property within each city in each district.
07/25/16	Rule 802.08	On or before the fourth Monday in July each county auditor must report the taxable value of new construction and annexation for each taxing district.
08/01/16	63-1312(2)	Prior to the 1st Monday of August the county auditor of each county shall notify the STC and each taxing unit of the taxable valuation of all taxable property within that district from the current year property roll, previous year operating property roll, and the current year's estimated subsequent and missed property rolls.
08/01/16	Rule 803.06.b	No later than the 1st Monday of August of each year, each county clerk shall notify each taxing district or unit of the total amount of property tax replacement monies and further identify the type of replacement money.
9/03/16	Rule 805.04	STC will provide a list of taxing districts that are noncompliant with LSO's registry to County Clerk(s).
09/08/16	63-803(3)	Taxing districts certify their property tax budgets (in whole dollars) to the each County not later than the Thursday prior to the 2nd Monday unless an extension of not more than 7 working days may be granted by the County Commissioners. (9/12 for school emergency fund)
09/19/16	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.
09/19/16	63-803(3)	Taxing districts L-2s that were granted an extension are due.
10/24/16	63-809(1)	Deadline for STC to approval of budget and levies.
12/01/16	67-450E(2)	Every year on or 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.
Prior to 2/15/2017	63-810(1)(B)	Last day of discovery of an erroneous levy due to clerical, mathematical, or electronic error. If discovered the levy can be corrected; after this date no correction to levy allowed.

Due to STC by 4th Monday of May

Budget Hearing Notice Noncompliance List

(If all taxing districts complied, submit this form indicating "None" below.)

I _____, the County Clerk of _____ County,
(County Clerk's Name) (County Name)
hereby affirm that by May 2 the taxing districts listed below did not notify me of the date and location of their budget hearing or that no budget hearing is required.

District Name	District Name
Since April 30 th is on a Saturday this year the notification is due by May 2 nd .	

I am submitting this form to the State Tax Commission in accordance with IDAPA 35.01.03.805 (Property Tax Rule 805) on _____.
(Date Submitted)

This document must be submitted even if all of your districts complied.

Web Page: <http://www.tax.idaho.gov/s-results-form.cfm>

Abstracts

- Main Roll abstract due 4th Monday of July.
 - County abstract
 - Taxing district abstract
- Sub and Missed Roll abstract due 1st Monday of March
 - County abstract
 - Taxing district abstract

Request by County to Reopen County Board of Equalization

Information required in letter requesting
extending county Board of Equalization (BOE).

- How long is needed to finish BOE business
- Why extension is needed
- Specific parcels listed
- When abstract is to be submitted

Send to: **Valerie Dilley** – Phone 208-334-7500

Fax: 208-334-7844

Email: Valerie.Dilley@tax.idaho.gov

Abstracts Reports

DATE 7/27/2015
TIME 10:52:12

UNIFORM ASSESSMENT DEVELOPMENT
SOFTWARE SYSTEMS
PMB005

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IDAHO STATE TAX COMMISSION

ABSTRACT OF THE REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS FOR THE YEAR 2015, COUNTY OF ADAMS

Categories 1-7 should have speculative exemption reported.

NO.	CATEGORY	VALUE	EXEMPTIONS	CODE	NET TAXABLE VALUE		
1	AG	3,367.000	12,039,323	8,928,387	R1	3,110,936	***
2	PASTURE	11,366.470	32,903,242	25,990,796	R1	6,912,446	***
3	DRY AG	4,051.519	8,397,447	6,662,437	R1	1,735,010	***
4	MEADOW	18,774.270	38,684,483	30,453,742	R1	8,230,741	***
5	DRY GRAZING	145,412.866	150,200,103	140,472,117	R1	9,727,986	***
6	FORESTLAND PROD	60,291.810	174,482,022	168,100,090	R1	6,381,932	***
7	FORESTLAND BARE	11,579.360	33,794,164	32,845,689	R1	948,475	***
9	MINERAL	3,310.440	9,326			9,326	***
10	RURAL HOMESITE	824.750	26,544,140	6,857,278	H	19,686,862	***
	Vacant	21.000	811,991			811,991	
	Improved	793.750	25,421,443	6,792,104	H	18,629,339	
11	REC LAND	567.110	899,165			899,165	***
	Vacant	444.940	709,025			709,025	
	Improved	122.170	190,140			190,140	
12	RURAL RES TR	2,495.200	14,636,934	2,574,069	H	12,062,865	***
	Vacant	312.030	741,557			741,557	
	Improved	2,087.350	13,434,702	2,526,449	H	10,908,253	
13	RURAL COM TR	100.350	928,040	35,894	H	892,146	***
	Vacant	16.210	76,187			76,187	
	Improved	84.140	851,853	35,894	H	815,959	
14	RURAL IND TR	84.620	492,866			492,866	***
	Vacant	13.820	103,875			103,875	
	Improved	70.800	388,991			388,991	
15	RUR SUB RES	3,833.679	45,930,470	3,031,982	H	42,898,488	***
	Vacant	2,328.659	23,428,221			23,428,221	
	Improved	1,501.490	22,472,719	3,031,982	H	19,440,737	
16	RUR SUB COM	6.420	66,132			66,132	***
	Improved	6.420	66,132			66,132	
18	OTHER LAND	1,777.910	5,183,012			5,183,012	***
	Vacant	1,495.420	4,084,509			4,084,509	
	Improved	274.520	1,070,931			1,070,931	
19	WASTE	2,286.095					***
20	RES LOTS	201.770	8,296,513	39,397	W4	5,900,543	***
	Vacant	23.640	1,020,292	2,356,573	H		
				39,397	W4	975,895	
				1,000	H		
	Improved	170.530	7,128,911	2,312,952	H	4,815,959	
21	COMM LOTS	83.647	2,032,435	8,139	H	2,024,296	***
	Vacant	13.297	396,781			396,781	
	Improved	70.350	1,635,654	8,139	H	1,627,515	
25	COMMON AREAS	389.492					***

An abstract for each taxing district in your county that needs to be sent with the county abstract.

Abstract Report

NO.	CATEGORY DESCRIPTION	QUANTITY	FULL MARKET VALUE	VALUE OF EXEMPTIONS	CODE	NET TAXABLE VALUE	
26	CONDO/TOWNHOUSE		1,647,937	41,965	H	1,605,972	***
27	COMMERCAL CONDO		176,192			176,192	***
31	RURAL RES BLDG		87,142,153	20,912,196	H	66,229,957	***
32	RURAL STRUCT ON AG		10,165,295	2,391	H	10,162,904	***
33	REC IMP		737,760			737,760	***
34	BLDG RES TR		23,820,617	5,976,179	H	17,844,438	***
35	BLDG COM TR		5,636,913	33,320	H	5,603,593	***
36	BLDG IND TR		7,654,196			7,654,196	***
37	BLDG RES SUB		99,560,463	13,283,823	H	86,276,640	***
38	BLDG COM SUB		255,491			255,491	***
40	OTH RUR BLDG		299,112			299,112	***
41	RES BLDG		16,287,861	5,411,492	H	10,876,369	***
42	COMM BLDG		5,988,793			5,988,793	***
45	UTILITY SYS		818,704			818,704	***
46	MANUFACTURED HS		2,856,294	1,017,917	H	1,838,377	***
47	STRUCT ON MANUF HS		2,646,765	836,673	H	1,810,092	***
48	MANUF HS w/SI		8,647,463	3,297,045	H	5,350,418	***
50	Res Imp/Leased Land		1,237,836	242,422	H	995,414	***
51	Comm Imp/Leased Land		6,877,933			6,877,933	***
	*CLASS 1 SUBTOTALS	270,804.778	837,977,595	479,412,013		358,565,582	***
	vacant	4,669.016	31,372,438	40,397		31,332,041	
	improved	5,181.520	72,661,476	14,707,520		57,953,956	
56	MACH EQUIP		332,017	332,017	PP		***
59	FURN & FIXT		1,321,082	1,016,876	PP	304,206	***
63	LOGGING EQP		1,691,237	50,170	PP	1,641,067	***
65	MANUFACTURED HS		647,015	185,950	H	461,065	***
67	OPER PROP	297.910					***
68	MISC EQUIP		13,264,341	1,695,933	PP	11,568,408	***
70	EASEMENTS	1,836.410	47,303			47,303	***
71	SIGNS		48,301	46,865	PP	1,436	***
72	TANKS/VESSEL		207,895	207,895	PP		***
81	EXEMPT PROP	159,706.158					***
	*CLASS 2 SUBTOTALS	2,134.320	17,559,191	3,535,706		14,023,485	***
	vacant	.000	0	0		0	
	improved	2,134.320	17,559,191	0		0	
	GRAND TOTALS	432,645.256	855,536,786	482,947,719		372,589,067	*

The total net taxable value on the abstract should match the A-2 or A-2B county value.

Abstracts Reports

1/27/2015
10:52:12

UNIFORM ASSESSMENT DEVELOPMENT
SOFTWARE SYSTEMS
PMB005

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IDAHO STATE TAX COMMISSION

ABSTRACT OF THE REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS FOR THE YEAR 2015, COUNTY OF ADAMS

Class 2 - Personal Property

NO.	CATEGORY DESCRIPTION	QUANTITY	FULL MARKET VALUE	VALUE OF EXEMPTIONS	CODE	NET TAXABLE VALUE
	vacant	164,375.174	31,372,438	40,397		31,332,041
	improved	7,315.840	90,220,667	14,707,520		57,953,956

Make sure any exemptions granted by the BOE is reported on the abstract, in particular the I.C. §63-602NN.

Make sure the homeowner's exemption (HE) matches what is reported on the A-2 or A-2B.

- 0 (T) - Pollution
- 0 (RC) - Recycling
- 413,453,258 (R1) - Speculative cat 1-7
- 0 (CL) - Casualty loss
- 0 (IE) - Investment Exemption
- 39,397 (W4) - Developer Exemption
- 3,349,756 (PP) - PP Exemption
- 0 (BB) - Hardship
- 66,105,308 (H) - Homeowner
- 0 (LI) - Large Investment
- 0 (QIE) - QI exemption
- 0 (RL) - Remediated land
- 0 (SE) - Small employer
- 0 (UI) - Unused infrastructure
- 0 (UR) - UR increment

LIMITS	FROM		TO
	LP	A	LP9999999999999999A
	LR	A	LR9999999999999999A
	MH	A	MH9999999999999999A
	PP	A	PP9999999999999999A
	RP	A	RP9999999999999999A

If you see OC in this area do not send to STC. OC = Occupancy.

****PROMPT RESPONSES****

LOCATION CODES INCLUDED: ALL

PARCEL TYPES INCLUDED: ALL
PARCEL COUNT: 7,496

Taxing District Abstract

This report needs to be sent for each taxing district in your county.

NET TAXABLE VALUE PER CATEGORY
 FOR CITY: CITY OF COUNCIL
 FOR THE YEAR 2015, COUNTY OF ADAMS

NO.	CATEGORY DESCRIPTION	NET TAXABLE VALUE	LESS INCREMENT	NET TAXABLE VALUE LESS INCREMENT	PP EXEMPTION	
3	DRY AG	2,728	0	2,728	0	***
4	MEADOW	16,703	0	16,703	0	***
5	DRY GRAZING	5,809	0	5,809	0	***
10	RURAL HOMESITE	14,656	0	14,656	0	***
	Improved	14,656	0	14,656		***
20	RES LOTS	4,231,363	0	4,231,363	0	***
	Vacant	611,165	0	611,165		***
	Improved	3,515,509	0	3,515,509		***
21	COMM LOTS	1,227,718	0	1,227,718	0	***
	Vacant	182,441	0	182,441		***
	Improved	1,045,277	0	1,045,277		***
31	RURAL RES BLDG	13,919	0	13,919	0	***
32	RURAL STRUCT ON AG	5,815	0	5,815	0	***
41	RES BLDG	6,492,613	0	6,492,613	0	***
42	COMM BLDG	2,997,079	0	2,997,079	0	***
45	UTILITY SYS	150,153	0	150,153	0	***
46	MANUFACTURED HS	377,385	0	377,385	0	***
47	STRUCT ON MANUF HS	256,539	0	256,539	0	***
48	MANUF HS W/SI	911,891	0	911,891	0	***
50	Res Imp/Leased Lan	98,350	0	98,350	0	***
51	Comm Imp/Leased La	1,638	0	1,638	0	***
56	MACH EQUIP	0	0	0	17,151	***
59	FURN & FIXT	111,625	0	111,625	368,325	***
63	LOGGING EQP	61,924	0	61,924	4,387	***
65	MANUFACTURED HS	16,159	0	16,159	0	***
68	MISC EQUIP	1,009,380	0	1,009,380	518,050	***
70	EASEMENTS	169	0	169	0	***
71	SIGNS	1,418	0	1,418	7,671	***
72	TANKS/VESSEL	0	0	0	71,521	***
	GRAND TOTAL	18,005,034	0	18,005,034	987,105	***
	vacant	793,606	0	793,606		
	improved	4,575,442	0	4,575,442		

The total net taxable value should equal that reported on the A-2 or A-2B.

A-2 and/or A-2B

Information Provided by County

- A-2 district values due 4th Monday of August.
 - Values used to set levies.
- A-2B district value due 4th Monday of March

A-2 Report

PMB106
Date 7/20/2015 Time 13:18:47

2015 Market Value by Taxing District - A2
September Value
ADAMS COUNTY

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Taxing District	Net Real & Personal Market Value	Net Estimated "Sub Roll" Market Value	Homeowner Exempt Value Real/Personal Roll	Value of Newly Annexed Property (net taxable)	Urban Renewal Increment	New Construction Roll	Personal Property Exemption
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
*** County COUNTY	372,589,067	1,461,231	66,105,308			7,695,190	3,349,756
*** Cities CITY OF COUNCIL CTY NEW MEADOWS	18,005,034 11,763,287		6,099,404 3,436,353			125,422 169,379	987,105 702,395
*** Schools SCHOOL 432J SCHOOL 11 SCHOOL 13 SCHOOL 243J SCHOOL 421	22,204,386 210,285,051 112,280,964 6,658,599 21,160,067	45,881 859,299 <i>FD</i> 555,550	5,315,560 27,059,690 29,568,150 1,917,717 2,244,191			273,414 2,893,470 2,478,664 58,628 1,991,014	83,430 1,732,145 1,501,093 33,088
*** Ambulance COUNCIL AMBULNC MV AMB SERVICE	132,373,361 240,215,706	601,431 89,069	34,794,130 31,311,178			2,749,254 4,945,936	1,583,233 1,766,523
*** Cemetery CEMETERY BEAR CEMETERY C CEMETERY 1 NM CEMETERY 2 IV	10,815,804 101,465,160 231,378,371 22,204,386	37,640 517,910 859,799 45,881	785,963 28,782,187 29,303,881 5,315,560			124,809 2,353,855 4,884,484 273,414	10,786 1,490,307 1,732,145 83,430
*** Fire COUNCIL FIRE IND VALL FIRE MEADOWS FIRE	83,436,922 15,756,387 125,189,921		24,978,691 6,515,684 21,697,942			2,105,850 252,523 2,124,267	
*** Flood control FLOOD	80,749,499		23,748,406			1,829,204	
*** Library COUNCIL LIBRARY MEADOWS LIBRARY	101,465,160 210,285,051	517,910 859,799	28,782,187 27,059,690			2,353,855 2,893,470	1,490,307 1,732,145
*** Misc other 11 TORT 432J BOND	210,284,402 22,204,386	859,799 45,881	27,059,690 5,315,560			2,893,470 273,414	1,732,145 83,430

Make sure total school value equals county total and total highway value equals county total.

If you have U/R compare current increment to prior year and question if current is less than prior year.

7-20-2015 *Sherry Ward* *Stanley Deep* Adams
Date Clerk, Assessor County
Board of County Commissioners

New Construction Report

PMB106	2New Construction by Taxing District - A2		
Date 7/20/2015 Time 13:18:47	September Value		
	ADAMS COUNTY		
Taxing District	New Construction Value	New Construction Adjustment	Net New Construction
*** County			
COUNTY	7,695,190		7,695,190
*** Cities			
CITY OF COUNCIL	125,422		125,422
CTY NEW MEADOWS	169,379		169,379
*** Schools			
SCHOOL 432J	273,414		273,414
SCHOOL 11	2,893,470		2,893,470
SCHOOL 13	2,478,664		2,478,664
SCHOOL 243J	58,628		58,628
SCHOOL 421	1,991,014		1,991,014
*** Ambulance			
COUNCIL AMBULNC	2,749,254		2,749,254
MV AMB SERVICE	4,945,936		4,945,936
*** Cemetery			
CEMETERY BEAR	124,809		124,809
CEMETERY C	2,353,855		2,353,855
CEMETERY 1 NM	4,884,484		4,884,484
CEMETERY 2 IV	273,414		273,414
*** Fire			
			5,850
			2,523
			4,267
			9,204
			3,855
			3,470
			3,470
			3,414

Make sure total school value equals county total and total highway value equals county total.

Reasons for Reductions:

- 1: BTA or court ordered value change
- 2: Double counting or other erroneous assessment
- 3: Value reduction due to change of land use classification
- 4: Site Improvement exemption on property previously included on new construction roll

Additional New Construction and Annexation Issues

Do Not Double Count:

- New Construction value in original area
- Total taxable value in newly annexed area
 - Includes new construction value within new area.
 - Refer to Rule 802

Do Not Count:

- Property not subject to taxation
 - Exempt overall
 - Exempt for specific district (ie: operating property as is the case for most fire districts)
- Property that is taxable, but within Revenue Allocation Area of Urban Renewal District
 - When RAA dissolves or has modification that resets base STC will provide difference between 2006 and current increment. If RAA formed after 2006 new construction value will equal amount of stated increment value.

A-2 and/or A-2B

Information Provided by State

- Operating Property value due 1st Monday of September.
- No Operating Property reported for sub/missed values.

Components of Net Taxable Value to Compute Levy Rates
Main Roll value
Estimated Sub Roll value
Operating Property
Sum of these used to compute levy rates.
If applicable add U/R increment

September Value Worksheet

2015 September Value Worksheet Adams County

9/2/2015

Taxing District	Real & Personal Roll Value	Estimated Sub-Roll Value	Operating Property Value	Taxable Value (Total of Col.s 1-3)	Annexation Value	New Construction Roll Value
	(1)	(2)	(3)	(4)	(5)	(6)
Adams County	372,589,067	1,461,231	62,771,841	436,822,139	0	7,695,190
Cities:						
Council City	18,005,034	0	1,000,520	19,005,554	0	125,422
New Meadows City	11,763,287	89,069	398,273	12,250,629	0	169,379
Schools:						
# 11 Meadows Valley	210,285,051	859,800	16,312,386	227,457,237	0	2,893,470
# 13 Council	112,280,964	555,550	42,599,036	155,435,550	0	2,478,664
#243 Salmon River	6,658,599	0	297,718	6,956,317	0	58,628
#421 McCall-Donnelly	21,160,067	0	392,406	21,552,473	0	1,991,014
#432 Cambridge	22,204,386	45,881	3,170,296	25,420,563	0	273,414
Ambulance:						
Council Valley Ambulance (all value)	132,373,361	601,431	46,997,708	179,972,500	0	2,749,254
Meadows Valley Ambulance (2015)	240,215,706	89,069	15,774,133	256,078,908	0	4,945,936

I use the information from the A-2 along with the operating property values to produce the net taxable value. Operating property values are not released until first of September after State BOE. Use the "Taxable Value" in column 4 to set levies.

Review of Value Related Documentation

- All values **exclude** exempted personal property value, which **is not** required to be reported on the abstract.
- Balancing A-2 to abstract:
 - County real and personal value reported on the A-2 must equal the county value reported on the abstract.
 - Total all school district values on the A-2 must equal the county value.
 - Total all of the highway district values (including County Road & Bridge Fund) on the A-2 must equal the county value.
 - In addition, any county-wide districts reported on the A-2 must equal the county values.
 - All of the above checks apply to all values reported on the A-2 by the county.
- September/December Value Worksheets
 - Review all information for accuracy.
 - Verify the data on the September Value Worksheet as soon as possible as these are the values used to determine levy rates.

December Value Worksheet

2015 December Value Worksheet Adams County

1/21/2016

Taxing District	Real & Personal Property Value	Sub-Roll Real & Personal Value	Homeowner's Exemption Value	Sub-Roll Homeowner's Exemption	Operating Property Value	Taxable Value (Total Col.s 1,2,5)	Taxable Value + H/E (Total Col.s 3,4,6)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Adams County	372,589,067	2,450,388	66,105,308	30,920	62,771,841	437,811,296	503,947,524
Cities:							
Council City	18,005,034	0	6,099,404	0	1,000,520	19,005,554	25,104,958
New Meadows City	11,763,287	0	3,436,353	0	398,273	12,161,560	15,597,913
Schools:							
# 11 Meadows Valley	210,285,051	1,245,712	27,059,690	0	16,312,386	227,843,149	254,902,839
# 13 Council	112,280,964	1,202,119	29,568,150	30,920	42,599,036	156,082,119	185,681,189
#243 Salmon River	6,658,599	2,557	1,917,717	0	297,718	6,958,874	8,876,591
#421 McCall-Donnelly	21,160,067	0	2,244,191	0	392,406	21,552,473	23,796,664
#432 Cambridge	22,204,386	0	5,315,560	0	3,170,296	25,374,682	30,690,242

December Value Worksheet produced after the sub/missed roll abstracts are submitted by county. Provides districts their year end values.

2016 L-2s and L-2 Worksheets and Related Forms



Various Types of L-2 Forms

- 2016 Version of L-2s required no exceptions.
- County and County Road and Bridge
- Generic
- Highway
- Hospital
- School

Information to Include with L-2

When you submit your budget packet to the STC make sure all of the following information has been included

L-2 – All information included (L-2 MUST be signed)

L-2 Worksheet – completely filled in

NEW 2016 – HB 474; Copy of resolution if budgeting for forgone amount

Recovered/recaptured property tax substitute funds list

Voter Approved Fund Tracker (attach to L-2 if applicable)

Copy of Ballot + Canvass of Vote for new voter approved funds

Certification of State Authorized Plant Facilities Levies

New construction roll showing the gross, reduction, and net amount (after reduction) by taxing district or unit

Budget hearing notice non-compliance

Levy Rate Calculation Worksheet

For County Use Only

District's Name: _____

DO NOT ENTER IN SHADED AREAS AS THEY CONTAIN FORMULAS

For County Clerk Use Only

For I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations and temporary Override/Supplemental funds, increment value added if first certified after 12/31/2007. For Bonds and Plant Facilities, increment value added if voter approved after 12/31/2007.

For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred.

Market Value Area: Please enter any U/R increment you may have.

County	Less U/R Increment	U/R Increment Values			Taxable Value plus Increment		
	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Partial Increment Value	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Partial Increment Only (A+C)	Annexation Increment Only (A+D)
					-	-	-
					-	-	-
					-	-	-
					-	-	-
Total Value:	-	-	-	-	-	-	-
		U/R Key Code:			(1)	(2)	(3)

Leave Blank if NO U/R Increment added.

1 = All increment added.

2 = Partial increment added.

3 = Annexation increment added.

Levy Calculation Area

Fund	Balance to be levied.	U/R Key Code	Levy Rate	Enter the fund's maximum levy rate below. Maximum Levy Rate	Maximum Levy Limit Testing Area "Over Max"
Totals:	-		0.00000000		

L-2 Worksheet for Counties (must be attached to the L-2 form)

District Name:				Enter Year:	
Computation of 3% budget increase:					
Enter the amount shown in the column labeled "Highest non-exempt P-Tax Budget + P-Tax Replacements" of the Maximum Budget and Forgone Amount worksheet.			(1)		
Multiply line 1 by 3%.			(2)		
County New Construction budget increase:					
Enter the County's 2016 new construction roll value.	(3)				
Enter the County's 2015 approved non-exempt levy rate.	(4)				
New Construction Roll budget increase (multiply line 3 by line 4).			(5)		-
County Road and Bridge New Construction budget increase:					
Enter the County's Road and Bridge 2016 new construction roll value.	(6)				
Enter the County's Road & Bridge 2015 approved non-exempt levy rate.	(7)				
New Construction Roll budget increase (multiply line 6 by line 7).			(8)		-
Non-Exempt Budget Authority:					
Total of lines 1+2+5+8			(9)		-
Property Tax Replacement: (Combine both County and County Road & Bridge amounts)					
Enter yearly amount of the agricultural equipment replacement money.	(10)				
Enter yearly amount of the personal property replacement money.	(11)				
Enter TOTAL recovered dollars as reported on the Recovered/Recaptured Property Tax Substitute Funds List.	(12)				
Enter the County Property Tax Relief Fund (33-808(11)) amount here.	(13)				
Enter the total of lines 10 thru 13: (Must match col. 5 budget total of L-2)			(14)		-
Non-Exempt Budget Authority less P-Tax Replacement:					
Take the amount from line 9 and subtract line 14:			(15)		-
Forgone Amount:					
Enter the forgone increase included in your budget. This amount can't exceed what is reported on the attached resolution.			(16)		
Enter the maximum forgone amount from the "Maximum Budget and Forgone" worksheet	(16A)				
Maximum Allowable Non-exempt Property Tax to be Levied:					
This is the maximum non-exempt property tax budget that can be levied. (Line 15 plus line 16)			(17)		-

Different Types of Property Tax Replacement Money

- Identify and notify districts by 1st Monday of August.
- Revenue received from counties or the state that must be treated as property tax and subtracted before computing levy rates;
 - Agricultural equipment replacement money
 - No changes this year.
 - Distributed to counties quarterly.
 - Personal Property reimbursement money
 - No changes this year.
 - Distributed to counties June and December.
 - Homeowner's Exemption recovery
 - Recapture of property tax exemption in lieu of investment tax credit (Qualified Investment Exemption (QIE))
 - County property tax relief (county with local sales tax only)

2016 Dollar Certification of Budget Request to Board of County Commissioners L-2

(the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District or Taxing Unit's Name:

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 12 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Column Total:	-	-	-	-	-

If the budget includes any forgone amount, complete this section:

I, the undersigned, attest that this district held a public hearing and approved the attached resolution that indicates that up to \$_____ of available forgone increase is authorized to be levied and the specific purpose for which this amount is being budgeted. This amount can not exceed the lesser of amount shown in the resolution or line 14A of the L-2 worksheet.

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.

Signature of District Representative

Title:

Date:

Signature Required.

Please print above: Contact Name and Mailing Address

Email Address:

Phone Number: ()

Fax Number: ()

2016 Dollar Certification of Budget Request to Board of County Commissioners L-2

Hospital Only (the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District or Taxing Unit's Name:

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 12 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Column Total:	-	-	-	-	-

If the budget includes any forgone amount, complete this section:

I, the undersigned, attest that this district held a public hearing and approved the attached resolution that indicates that up to \$_____ of available forgone increase is authorized to be levied and the specific purpose for which this amount is being budgeted. This amount can not exceed the lesser of amount shown in the resolution or line 14A of the L-2 worksheet.

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.

Signature of District Representative	Title:	Date:
If a public hearing was held pursuant to I.C. §39-1333 please initial here.		

Please print above: Contact Name and Mailing	er: ()
Phone Number: ()	

In order for the hospital district to receive the higher levy limit this must be initialed.

M&O max levy w/o 0.0004

M&O max levy w 0.0006

2016 Dollar Certification of Budget Request to Board of County Commissioners L-2

Highway District Only (the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District or Taxing Unit's Name:

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 12 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
I.C. §40-801(1)(a)					
A proportionate share of the property tax portion of this fund is shared with each city within your district.					
I.C. §40-801(1)(b)					
This fund is not shared with the cities within your district.					
Tort					
This fund is not shared with the cities within your district.					
Column Total:	-	-	-	-	-

If the budget includes any forgone amount, complete this section:

I, the undersigned, attest that this district held a public hearing and approved the attached resolution that indicates that up to \$_____ of available forgone increase is authorized to be levied and the specific purpose for which this amount is being budgeted. This amount can not exceed the lesser of amount shown in the resolution or line 14A of the L-2 worksheet.

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.

Signature of District Representative	Title:	Date:

Please print above: Contact Name and Mailing Address		Email Address:	
Phone Number: ()		Fax Number: ()	

L-2 Worksheet (must be attached to the L-2 form)

District Name:

Enter Year:

Computation of 3% budget increase:

Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet".			(1)	
Multiply line 1 by 3%.			(2)	-

New Construction & Annexation budget increases:

Enter the 2016 value of district's new construction roll from each applicable county below:

County Name		Value		
	(A)			
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value:		(3)	-	

Enter the 2016 value of annexation from property assessed by the county.	(A)			
Enter the 2016 value of annexation from Operating Property .	(B)			
Total Annexation Value:		(4)	-	

Enter the total 2015 approved non-exempt 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)	-

Non-Exempt Budget Authority:

Add lines 1+2+6+7.			(8)	-
---------------------------	--	--	------------	---

Property Tax Replacement:

Enter yearly amount of the agricultural equipment replacement money.	(9)			
Enter yearly amount of the personal property replacement money.	(10)			
Enter TOTAL recovered dollars as reported on the Recovered/Recaptured Property Tax Substitute Funds List.	(11)			
Enter the total of lines 9, thru 11: (Must match col. 5 budget total of L-2).			(12)	-

Non-Exempt Budget Authority less P-tax Replacement:

Take the amount from line 8 and subtract line 12:			(13)	-
--	--	--	-------------	---

Forgone Amount:

Enter the forgone increase included in your budget. This amount can't exceed what is reported on the attached resolution.			(14)	
Enter the maximum forgone amount from the "Maximum Budget and Forgone" worksheet	(14A)			

Maximum Allowable Non-exempt Property Tax to be Levied:

This is the maximum non-exempt property tax budget that can be levied. (Line 13 plus line 14)			(15)	-
--	--	--	-------------	---

Levy Review Process

- Goal – identify more ways to limit and identify errors.
- 2016 Issues – Urban Renewal Increment Value
 - Increment value was incorrectly assigned to the base value.
 - When you get your September Value Worksheets, please compare the previous year's increment value to the current year's. If the increment value is lower than the previous year you should question that value. It is rare that the increment value will decrease.
 - STC will also do the same.

Making Changes to District's L-2

- When any change is made to a district's L-2 or L-2 worksheet you should document what was changed and why.
- Notify the district via a letter from your office.
- If notified via email follow up with an official letter.

Web Page for L-2

PROPERTY TAX WEB APPLICATION [\[Log In \]](#)

[Home](#) [About](#)

WELCOME TO THE TECHNICAL SERVICE BUREAU'S (TSB) WEB APPLICATION

Please Log In Below to Enter the Site.
or
[Request an Account](#)

Account Information

Username:

Password:

Keep me logged in

[Forgot Password?](#)

Web Page Address: <https://tsb.tax.idaho.gov>

Web Based L-2 Forms

- Request that all counties use the web L-2 for doing their levies.
 - Use the “non-levying” fund area to enter all funds with no property tax amount even if the fund has authority to levy property taxes.
 - Ensure the fund you select is the fund that is levying.
 - All L-2s and related forms are currently on the STC’s web page in both Excel and PDF format.

Urban Renewal Increment Values And Effect On Taxing District Levy Calculations

Urban Renewal and Tax Code Areas

- There are 2 reports that are posted on the STC's web page showing creation of or changes to district boundaries (<http://www.tax.idaho.gov/search-formspublications.cfm?ch=gis&t=pt>).
 - List of Changes:
 - Shows all changes and creations by county. Shows changes to Tax Code Areas.
 - Description of Numbers
 - Details which taxing districts are located in each tax code area.
 - Notification by STC when web page updated by April
- Have someone in office review to make sure what is reported on the List of Changes matches the Description of Numbers.

Qualifying Funds

- Below is a list of funds that are eligible to have urban renewal increment added to the net taxable value to compute levies.
 - Bonds
 - Plant Facilities
 - Temporary Overrides
 - Temporary School Supplemental
 - 63-1305, 63-1305A Judgments, and 33-802(1) school judgments.
 - Emergency Fund

Add Increment

- The following funds have increment value added to net taxable value when computing levies.
 - Temporary Overrides
 - Temporary School Supplemental
 - 63-1305, 63-1305A Judgments, and 33-802(1) school judgments.
 - Emergency Fund

Bonds and/or Plant Facilities

Use the tables below to help make that determination.

RAA Established prior to 1/1/2008		
Fund	Election prior to 1/1/2008	Election after 1/1/2008
Bond	No increment added	Add all increment
Plant Facilities	No increment added	Add all increment

Annexation by RAA or District not previously in an RAA after to 1-1-2008	
Fund	Annexed area increment added
Bond	Yes doesn't matter when if either or both happened after 1/1/2008.
Plant Facilities	Yes doesn't matter when if either or both happened after 1/1/2008.

Plant Facilities Approved Prior to 12/31/2007 Issues

- Issues likely to arise re: plant facilities (10 or 20 yr) and urban renewal.
 - Existing (pre 2008) plant facilities funds that are increased.
 - Solution: two levies computed, the original amount excluding the increment and the increase amount including the increment value.
 - Needs two lines on L-2 form
 - Existing (pre 2008) plant facilities funds terms increase (ie. 5 yrs to 10 yrs).
 - These will constitute changes “passed” after 12/31/2007 and therefore should be treated as new, thereby including increment value for levy rate setting purposes.
 - Not to be split on L-2
 - Existing (pre-2008) plant facilities funds that, with voter approval, transfer some funds to a supplemental fund.
 - Solution: Reduced Plant Facilities fund levy rate computed using net taxable value. The Plant Facilities fund transferred to the supplemental fund will have increment value added before setting levy rate.

When To Add Full U/R Increment To Compute Qualified Fund Levy

<p> Taxing District Area \$500 M Base </p> <p> 2010 RAA Annexation (B) \$10 M Increment </p> <p> Pre 2008 RAA (A) Boundaries \$40 M Increment </p>	2016 School District Levies	
	Fund	Value for Setting Levies \$ Millions
	Tort	500 (base only)
	2006 Plant	510 (base + annexation increment)
	2008 Bond (passed 2008)	550 (base + all increment)
2016 Override	550 (base + all increment)	

Note: decision to be made separately for each potentially qualifying fund.

Example of Levy Calculation Sheet

Levy Rate Calculation Worksheet								
For County Use Only								
District's Name:	Test School #100							
DO NOT ENTER IN SHADED AREAS AS THEY CONTAIN FORMULAS								
For County Clerk Use Only								
For I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations and temporary Override/Supplemental funds, increment value added if <u>first certified</u> after 12/31/2007. For Bonds and Plant Facilities, increment value added if <u>voter approved</u> after 12/31/2007. For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred.								
Market Value Area: Please enter any U/R increment you may have.								
County	Less U/R Increment	U/R Increment Values			Taxable Value plus Increment			
	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Partial Increment Value	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Partial Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)	
County A	3,397,374,447	202,569,328	8,901,550		3,599,943,775	3,406,275,997	3,397,374,447	
					-	-	-	
					-	-	-	
					-	-	-	
Total Value:	3,397,374,447	202,569,328	8,901,550	-	3,599,943,775	3,406,275,997	3,397,374,447	
		U/R Key Code:			(1)	(2)	(3)	U/R Key Code

Leave Blank if NO U/R Increment added.
 1 = All increment added.
 2 = Partial increment added.
 3 = Annexation increment added.

Fund	Balance to be levied.	U/R Key Code	Levy Rate	Enter the fund's maximum levy rate below.	Maximum Levy Limit Testing Area
				Maximum Levy Rate	"Over Max"
Tort	183,751		0.000054086	NA	
Supplemental (2012)	7,500,000	1	0.002083366	NA	
Plant Facilities (2009)	3,934,530	1	0.001092942	NA	
Bond (1997)	2,274,866	2	0.000669595	NA	
Totals:	13,893,147		0.003899989		

In the above example there are multiple U/Rs in the district. Most were prior to the 12/31/2007 but there is one that was formed after 2007. This is why the bond levy includes just a partial increment value of just older urban renewal revenue allocation areas (RAAs).

Urban Renewal Dissolution

- Timing critical;
 - If notice by 4th Monday of July, add difference between most recent year's increment value and 2006 increment value to current year's new construction roll.
 - If notice after 4th Monday of July but by Sept 1st 2015;
 - Do not change current year's new construction roll,
 - Add increment value when setting all levies,
 - Do not distribute revenue from 2015 tax levies to URA.
- Tell us as soon as you are aware of pending dissolution.

Caution

Make sure the county's value reported on the September Value Worksheet matches what is reported on the county abstract. *Also, check operating property report against September Value Worksheet to ensure district values assigned correctly.*

County Road & Bridge is a fund of the county and can't levy a tort fund.

Make sure that all property tax replacement listed on the L-2 worksheet is reported in column 5 of the L-2 form. If absent I will assume that it has **not** been deducted.

Watch values of Fire and Ambulance districts. These districts can determine the type of property on which they will levy taxes.

Flood, Levee, Infrastructure, and Herd districts levy ONLY on real property-abstract required.

For districts in an urban renewal area, be careful which value is used to set the levies. Remember only qualifying funds are subject to using the U/R increment value for levy setting purposes. Also U/R or a taxing district that annexed into a U/R has special considerations. Possibility of using 3 separate values to set levies for one taxing district.

Watch levy limits, especially School Emergency Fund. Levy calculation sheet provides an area to show maximum levy rates and lets you know if you exceeded the limit.

Appendix

2015 County Populations Released.	i
Sales Tax Distribution on Web	ii - iii
Additional Due Dates County to STC	iv
Sales Tax distribution history	v - ix

County	Population Estimates		Differences			County	Population Estimates		Differences		
	Updated 3/26/2015	July 1, 2014	July 1, 2015	Value			%	Updated 3/26/2015	July 1, 2014	July 1, 2015	
State of Idaho	1,634,464	1,654,930	20,466	1.25%		State of Idaho	1,634,464	1,654,930	20,466	1.25%	
Ada	426,236	434,211	7,975	1.87%		Gem	16,866	16,852	(14)	-0.08%	NO
Adams	3,861	3,843	(18)	-0.47%	NO	Gooding	15,064	15,284	220	1.46%	
Bannock	83,347	83,744	397	0.48%	NO	Idaho	16,215	16,272	57	0.35%	NO
Bear Lake	5,957	5,922	(35)	-0.59%	NO	Jefferson	27,021	27,157	136	0.50%	NO
Benewah	9,118	9,052	(66)	-0.72%	NO	Jerome	22,818	22,814	(4)	-0.02%	NO
Bingham	45,269	44,990	(279)	-0.62%	NO	Kootenai	147,326	150,346	3,020	2.05%	
Blaine	21,482	21,592	110	0.51%	NO	Latah	38,411	38,778	367	0.96%	NO
Boise	6,824	7,058	234	3.43%		Lemhi	7,726	7,735	9	0.12%	NO
Bonner	41,585	41,859	274	0.66%	NO	Lewis	3,838	3,789	(49)	-1.28%	NO
Bonneville	108,623	110,089	1,466	1.35%		Lincoln	5,316	5,297	(19)	-0.36%	NO
Boundary	10,979	11,318	339	3.09%		Madison	38,038	38,273	235	0.62%	NO
Butte	2,622	2,501	(121)	-4.61%	NO	Minidoka	20,323	20,461	138	0.68%	NO
Camas	1,039	1,066	27	2.60%		Nez Perce	40,007	40,048	41	0.10%	NO
Canyon	203,143	207,478	4,335	2.13%		Oneida	4,184	4,281	97	2.32%	
Caribou	6,837	6,770	(67)	-0.98%	NO	Owyhee	11,353	11,310	(43)	-0.38%	NO
Cassia	23,540	23,506	(34)	-0.14%	NO	Payette	22,836	22,896	60	0.26%	NO
Clark	867	880	13	1.50%		Power	7,617	7,648	31	0.41%	NO
Clearwater	8,562	8,496	(66)	-0.77%	NO	Shoshone	12,390	12,432	42	0.34%	NO
Custer	4,140	4,087	(53)	-1.28%	NO	Teton	10,341	10,564	223	2.16%	
Elmore	26,094	25,876	(218)	-0.84%	NO	Twin Falls	80,914	82,375	1,461	1.81%	
Franklin	13,021	13,074	53	0.41%	NO	Valley	9,826	10,103	277	2.82%	
Fremont	12,867	12,819	(48)	-0.37%	NO	Washington	10,021	9,984	(37)	-0.37%	NO

A “NO” indicates a lower proportional share of sales tax money to be received.

Sales Tax Distribution on STC's Web Page

The screenshot shows the Idaho State Tax Commission website. At the top, there are navigation links for IDAHO.GOV, SITEMAP, and NEWSROOM. Below this is the IDAHO State Tax Commission logo. A main navigation bar includes HOME, TAX TYPES, ONLINE SERVICES, FORMS/PUBS, TAX PROS, GOVERNANCE, and CONTACT US. A dropdown menu is open under FORMS/PUBS, listing various tax categories: Beer/Wine Taxes, Cigarette/Tobacco Taxes, Fuels / Motor Fuels Taxes, Income Tax (current business), Income Tax (current individual), Prior year Income tax returns, Property Tax, Reports & Statistics (highlighted in blue), Sales & Use Taxes, and Withholding. The main content area features 'Our mission' with a photo of a person loading boxes onto a truck, 'Latest News' with several articles, and 'Quick Picks' with a 'NEW!' announcement about a property tax exemption. On the right side, there is a search bar, a language selector, and a 'Go to information' section with links for Individuals, Businesses, Property Tax, Employment, and Where's my refund?. Below that is an 'Events and due dates' section with a calendar icon showing '01'.

Sales Tax
Distribution
Reports
located by
selecting
Forms/Pubs
then
“Reports &
Statistics”

Sales Tax Distribution on STC's Web Page

IDAHO.GOV

SITEMAP

NEWSROOM

IDAHO State Tax Commission

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

Reports and Statistics



The Idaho State Tax Commission collects data and prepares reports on a range of topics.

Many of these reports are available to the public. [Let us know](#) if you have difficulty accessing any of these documents.

Please read this [disclaimer to sales and use tax reports](#) as well as this guide to [understanding sales and use tax reports](#) for more information on those documents. We also have an explanation of [ratio studies](#).

Multi-tax reports

- [Annual Report](#)
- [Comparative Statement](#)
- [Idaho's Tax Gap](#)
- [Tax Burden Study](#)

Sales/use tax filed

- [Sales/Use by County \(quarterly\)](#)
- [Sales/Use by Industry & County \(quarterly\)](#)
- [Sales/Use by Industry \(quarterly\)](#)
- [Sales/Use by County](#)

- [Multi-tax reports](#)
- [Sales/use tax filed](#)
- [Travel & Convention tax](#)
- [Sales Tax distribution](#)
- [Property Tax - Policy](#)
- [Property Tax - Appraisal](#)
- [Property Tax - Budget & Levy](#)
- [Property Tax - Personal Property](#)
- [Property Tax - Reduction \(PTR\)](#)

Google™ Custom Search

Search

Select Language

Stay informed. [Get updates »](#)



Go to information:

- [for Individuals](#)
- [for Businesses](#)
- [about Property Tax](#)
- [on Employment](#)
- [Where's my refund?](#)

Events and due dates:



Select “Sales tax distribution” to get your Sales Tax Distribution Reports.

Other Budget and Levy Due Dates

Statute and/or Rule	What is Due to STC
805.03 (By 4 th Monday of May)	Notice of Budget Hearing Non Compliance List.
63-509(1) (by 4 th Monday of July)	Abstract of Value. (All districts)
63-1312(2) (Prior to 1 st Monday August)	Provide taxable value by district. (A-2)
63-808 (1) (on or before 3 rd Monday September)	Send certified copy of levies authorized and fixed by the county commissioners.
IDAPA 35.01.03.803 (by 1 st Monday August)	Recovered/Recaptured Property Tax Substitute Funds List

Above is a list of some other due dates where the county is to submit information to the STC.

Sales Tax Distribution

Background

When the sales tax was enacted in 1965, business inventories were subject to property tax. The property tax on business inventories was phased out over a period of years. By 1971, business inventories, including livestock, were exempt from property tax. To make up for the loss of revenue to the various taxing districts, the legislature enacted a distribution directly to the taxing districts. This distribution (which was based on the property tax imposed on business inventories in each district when the tax was phased out) was called the *business inventory replacement*.

A separate *revenue sharing* program was begun in 1984 to benefit cities and counties. Besides satisfying their need for more money, it offered a more up-to-date distribution formula than the business inventory replacement program.

School districts have not shared in any of these distributions since 1980. In 1995, the legislature enacted a bill that continuously appropriated from the sales tax account an amount for the school districts equal to 0.001 multiplied by the greater of the actual or adjusted market value for assessment purposes. This provision was amended in 1998, and the amount is now appropriated annually from the general fund.

In 2000, the legislature once again made significant changes to the revenue sharing formula. The most recent formula attempts to guarantee that each district will receive at least the same amount that was distributed in the fourth quarter of 1999. Amounts exceeding the fourth quarter, 1999 distribution will be distributed in the future based on a formula that reflects either economic or population growth within the district.

In 2003 the legislature raised the sales tax rate from 5% to 6%. At the same time, the percentage of sales tax revenue distributed to local governments was reduced proportionately.

Sales Tax Distribution (I.C. §63-3638(10))

11.5% of net less MTC appropriated paid in quarterly installments.

Revenue Sharing Distribution Counties and Cities Only

28.2% Paid to counties.

28.2% Paid to cities.

\$1,320,000 equally and
\$7,500 paid quarterly.

50% of 28.2% distributed
based on most current
population from Census.

Balance distributed based
on most current
population from Census.

50% of 28.2% distributed
based proportionate share of
prior year net market value
plus H/E and PP.

Sales Tax Distribution (I.C. §63-3638(10))

35.9% of the 11.5% Base and Excess Distribution Counties and Cities

50% of 35.9% Paid to counties and cities in the form of Base and Excess.

Base amount equal to amount paid during 4th quarter of 1999.

Excess amount paid if total distribution exceeds the base amount by 5%. The remainder is apportioned based on population.

Sales Tax Distribution (I.C. §63-3638(10))

7.7% of the 11.5%

**Base and Excess Distribution
Special Purpose Taxing Districts (SPTD)
Non County, City, School Districts**

Base amount equal to amount paid during 4th quarter of 1999.

Excess amount paid if total distribution exceeds the base amount. The excess is apportioned based on total property tax levied and forgone.

Common Questions

Q: Is the same amount of revenue distributed each quarter?

A: Not usually. Because the state's sales tax revenue tends to go up in the spring and summer, the July and October distributions are normally higher than those during January and April.

Q: Does the construction of a new shopping center result in a bigger sales tax distribution for the county or city in which the shopping center is located?

A: Not directly. There is no extra benefit to the city or county in which the additional sales tax is generated. However, the city or county benefits from the fact that its sales tax allocation increases when statewide sales tax collections increase.

Q: The state makes circuit breaker payments to help low income seniors and disabled homeowners to pay property taxes. These payments come from the sales tax account. Does this reduce the amount available for sales tax distributions to the counties and other taxing districts?

A: No. The percentages for distribution are applied to the total amount of sales tax collections before circuit breaker allocations are made.