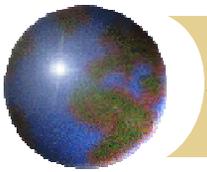
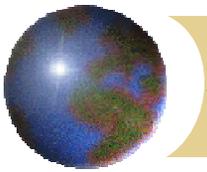


***Submitting Tax District Changes
to the Idaho State Tax Commission
GIS Department***

Idaho State Tax Commission
County Support Division/Technical Support Bureau
800 Park Blvd., Plaza IV
PO Box 36
Boise, Idaho 83722
Voice (208) 334-7750 Fax (208) 334-7629
gis@tax.idaho.gov

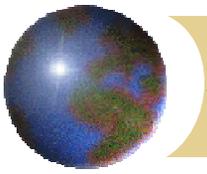


- Taxing district boundary changes are to be recorded with the county clerk, filed with the Assessor and submitted to the Idaho State Tax Commission to ensure they meet Idaho state mapping guidelines.
- Taxing districts cannot levy in newly annexed areas unless the new boundaries are reflected on tax code area maps
- There are many codes and rules that govern various taxing districts. For specific information about Idaho mapping laws for tax districts and other entities, click on **Idaho Code section 63-215** and **IDAPA rule 35.01.03 225**.
- Some common questions and answers regarding submission of taxing district changes are presented on the following pages.



When do I submit changes to the Tax Commission?

- Documents must be sent to the Tax Commission within 30 days of the effective date. **DO NOT HOLD THEM UNTIL THE END OF THE YEAR!**
- At the end of the calendar year, documents must be signed no later than December 31 to be included in the following year's map changes.
- Documents must be sent to the Tax Commission no later than January 10 to be included in the following year's map changes.
- End of the year annexations, rejected in January, must be resubmitted by February 1st.
- We highly recommend that documents be mailed by return receipt, certified mail, or other traceable shipping system.
- Not in lieu of paper documents, but as a supplement only, taxing district changes may be submitted digitally in addition to the original documentation requirements.

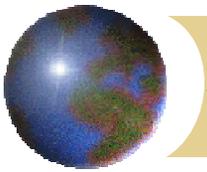


Pieces Needed when Submitting to the State Tax Commission

- ⊕ Ordinance (official document) **MUST BE RECORDED**
 - ⊞ Signed order, minutes or judges decree
 - Mayor, authorized district official, City Council
 - Judge has to sign for creation of districts
 - School and Library district changes must go through State Boards
 - ⊞ Legal Description

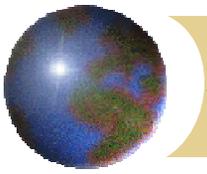
- ⊕ Map
 - ⊞ Legible
 - ⊞ Must match legal
 - ⊞ Tied to Section, Township and Range
 - ⊞ When annexing a subdivision the subdivision plat must be submitted

- ⊕ Examples



The most common reasons documents are not accepted?

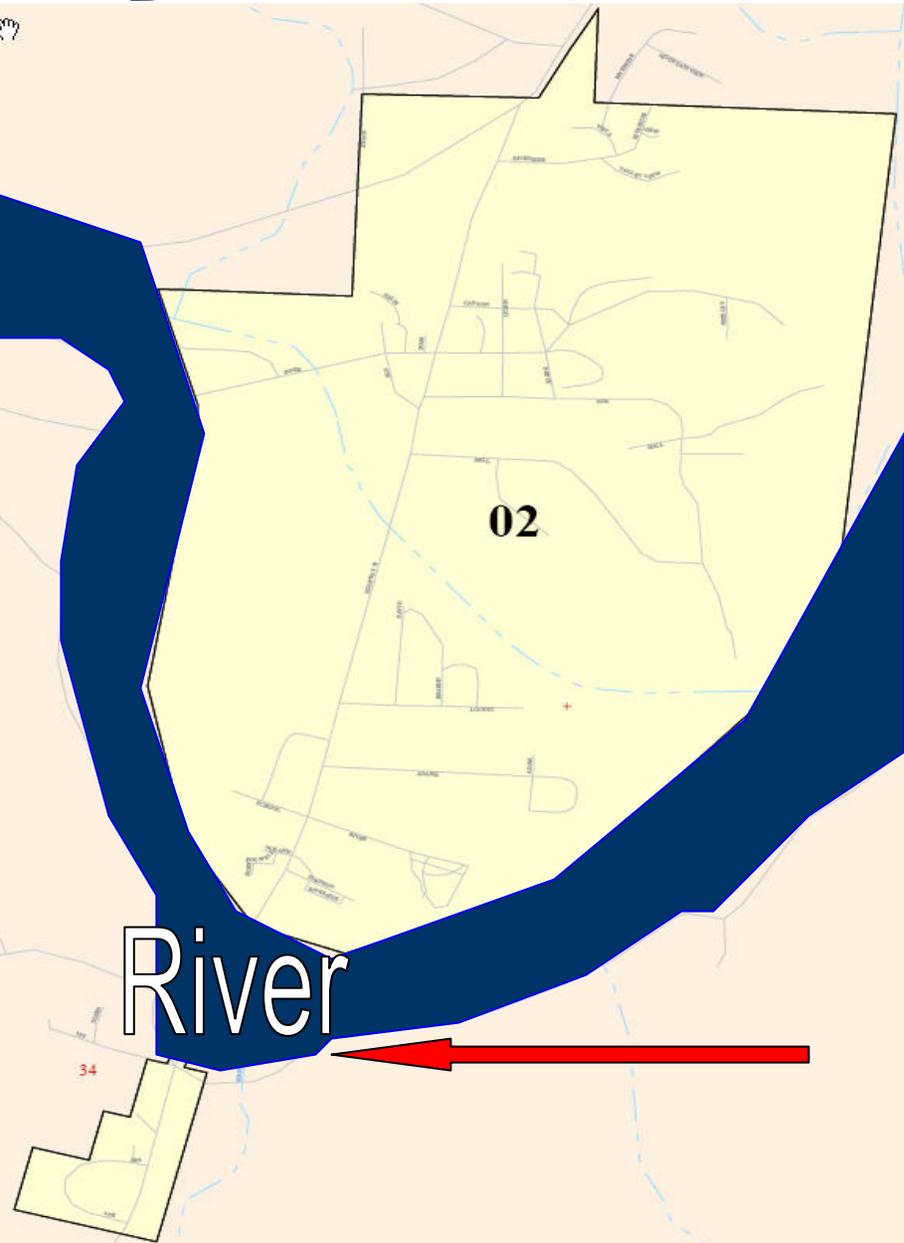
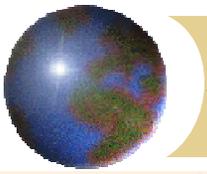
- **Not recorded**
- **The Ordinance or Order is not signed or dated.**
- **The Ordinance or Order is not signed or dated within 30 days of submission.**
- **The year-end documents are signed too late (deadline December 31).**
- **The documents are mailed too late (deadline January 10) for year-end submission.**
- **The legal description is not legible.**
- **The legal description and map have no tie to a section corner.**
- **The legal description does not close within 1:5000.**
- **The map does not match the legal description. In such a case, we do not know if the map or legal description is correct.**
- **A city annexation is not contiguous, or is only attached by a shoestring.**
- **The map does not have bearings and distances marked on each traverse leg of the changed area.**
- **(more....)**



The most common reasons documents are not accepted? (continued)

- The following legal description and map call objects cannot be mapped, such as local
 - roads,
 - watercoursesunless you provide bearings and distances.

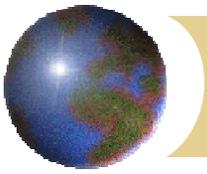
- There are additional legal description and map call objects that cannot be mapped, such as
 - parcel numbers,
 - lots in blocks, or
 - tax numberunless legal descriptions describing a lot or parcel of another legal description, or subdivision plat is provided that shows bearings and distances of each leg of the lot and a tie to a section corner.



Shoestring Annexations

are along a strip of land or roadway or railroad leading to a larger piece of land with the intention of adding the larger piece to a city.

- ❖ When a city is originally formed it can have shoestrings
- ❖ Annexations may not have shoestrings
- ❖ These are determined on an individual basis by State Tax Commission lawyers.



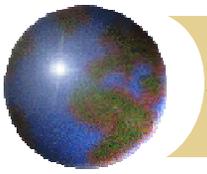
We already map all of our changes in the computer. Can we send our data to the Tax Commission?

Yes, you can submit your computer data in addition to the required ordinance, legal description, and map. We can use your digital data **AS REFERENCE ONLY** if:

- your file is georeferenced to the northing and easting coordinates in
 - State Plane Projection, or
 - NAD 1983 datum in US Survey foot units.

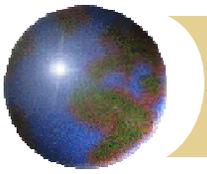
- the tied section corner(s) has been geodetically surveyed and x, y coordinates are supplied, OR, use section corner x, y coordinates supplied at no charge by the US BLM in the Geographic Coordinate Database (GCDB), at www.blm.gov.

- the digital vectors are in
 - GIS .shp or .e00 format or in
 - CAD .dxf format.



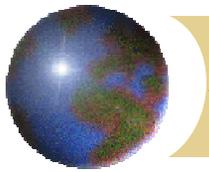
Submitting digital changes to the Tax Commission

- Your ordinance, supporting documents, legal description and map must be in a .doc, .pdf, .tif, or .jpg format.
- Files can be e-mailed to gis@tax.idaho.gov. Please telephone (208) 334-7750 to confirm that your digital submission was received. You should also receive a reply to your submission by return e-mail.
- Not in lieu of paper documents, but as a supplement only, taxing district changes may be submitted digitally in addition to the original documentation requirements



What is an audit?

- If there are questions about a taxing district boundary, an audit of the boundary can be requested.
- To request an audit, gather together copies of all historic legal descriptions, ordinances, and maps of the district, with a cover letter, requesting an audit of the district boundary or area of discrepancy.
- Most of the current tax code areas were traced from old, hand-drawn maps; the new areas are accurately mapped in the computer by coordinate geometry. This has caused discrepancies.
- Old annexations, previously accepted, do not need to meet the 1:5000 closure rules.
- Any new audit requests will be mapped using the new computer technique, thus the Tax Commission can correct errors.



You can also call, or e-mail us, if you would like to see classes offered on submission of taxing district changes or any other related mapping subjects.

For any additional questions -

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