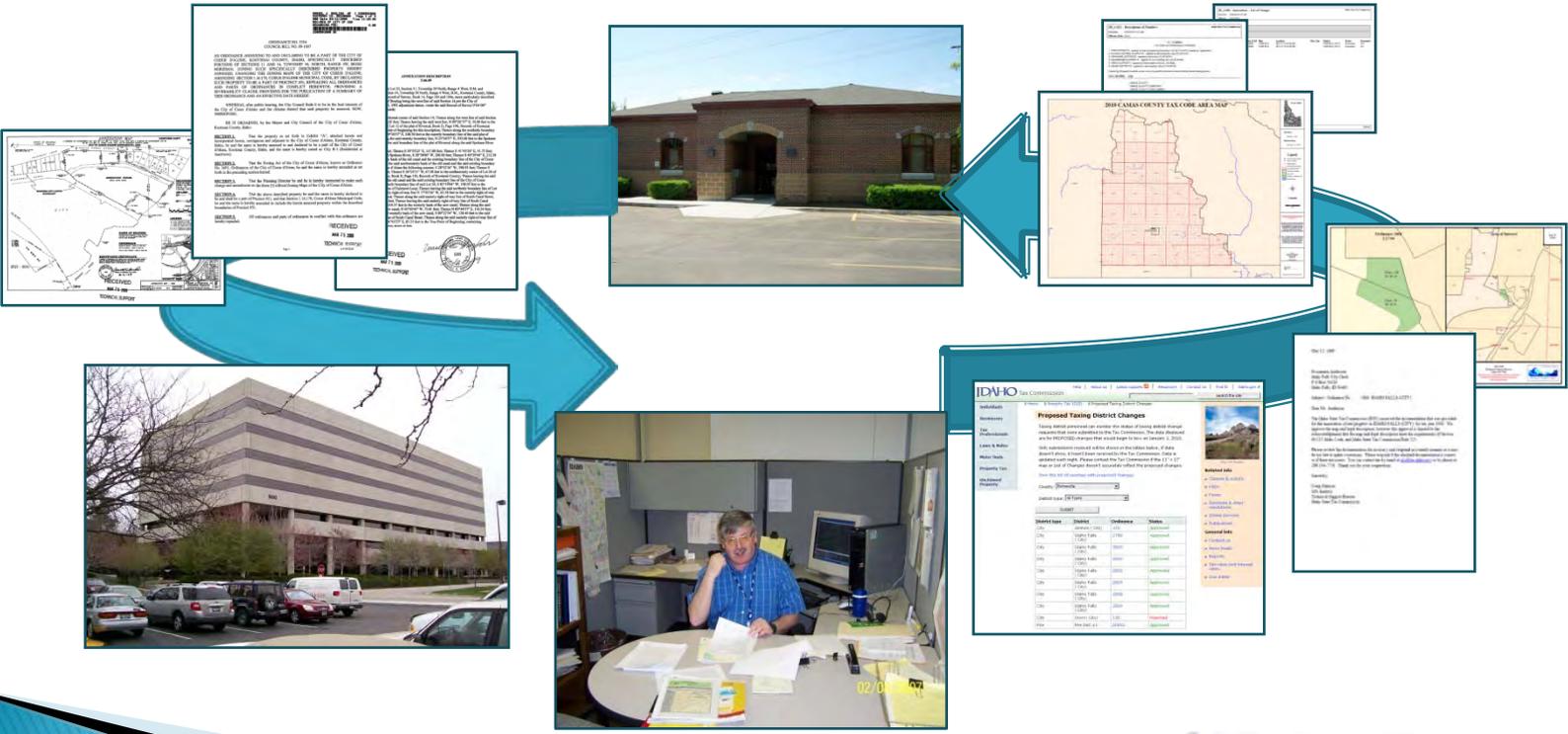


Submitting Taxing District Changes to the Idaho State Tax Commission GIS Department



Introduction

- ▶ 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. **(I.C. 63-215)**
- ▶ Taxing districts may not be eligible to 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, refer to **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 are to 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.
- ▶ Taxing district changes may be submitted digitally in addition to the original hard copy (paper) documentation requirements.



Documentation Needed for Submitting District Modifications 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 some districts (e.g. water, sewer, auditorium)
 - School and Library district changes must go through State Boards
 - Legal Description

- ▶ Map
 - Legible and as large as possible
 - Must match legal
 - Tied to Section, Township and Range
 - When annexing a subdivision the subdivision plat must be submitted

- ▶ Examples:

Required Documentation

► Ordinance

DANIEL J. ENGLISH 4P I 2200593000
KOOTENAI CO. RECORDER Page 1 of 4
BBB Date 03/12/2009 Time 11:20:08
REC-REG OF CITY OF COA
RECORDING FEE: 0.00
2200593000 KK

ORDINANCE NO. 3354
COUNCIL BILL NO. 09-1007

AN ORDINANCE ANNEXING TO AND DECLARING TO BE A PART OF THE CITY OF COEUR D'ALENE, KOOTENAI COUNTY, IDAHO, SPECIFICALLY DESCRIBED PORTIONS OF SECTIONS 11 AND 14, TOWNSHIP 50, NORTH, RANGE 4W, BOISE MERIDIAN; ZONING SUCH SPECIFICALLY DESCRIBED PROPERTY HEREBY ANNEXED; CHANGING THE ZONING MAPS OF THE CITY OF COEUR D'ALENE; AMENDING SECTION 1.16.170, COEUR D'ALENE MUNICIPAL CODE, BY DECLARING SUCH PROPERTY TO BE A PART OF PRECINCT #51; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR THE PUBLICATION OF A SUMMARY OF THIS ORDINANCE AND AN EFFECTIVE DATE HEREOF.

WHEREAS, after public hearing, the City Council finds it to be in the best interests of the City of Coeur d'Alene and the citizens thereof that said property be annexed; NOW, THEREFORE,

BE IT ORDAINED, by the Mayor and City Council of the City of Coeur d'Alene, Kootenai County, Idaho:

SECTION 1. That the property as set forth in Exhibit "A", attached hereto and incorporated herein, contiguous and adjacent to the City of Coeur d'Alene, Kootenai County, Idaho, be and the same is hereby annexed to and declared to be a part of the City of Coeur d'Alene, Kootenai County, Idaho, and the same is hereby zoned as City R-1 (Residential at 1unit/acre).

SECTION 2. That the Zoning Act of the City of Coeur d'Alene, known as Ordinance No. 1691, Ordinances of the City of Coeur d'Alene, be and the same is hereby amended as set forth in the preceding section hereof.

SECTION 3. That the Planning Director be and he is hereby instructed to make such change and amendment on the three (3) official Zoning Maps of the City of Coeur d'Alene.

SECTION 4. That the above described property be and the same is hereby declared to be and shall be a part of Precinct #51, and that Section 1.16.170, Coeur d'Alene Municipal Code, be and the same is hereby amended to include the herein annexed property within the described boundaries of Precinct #51.

SECTION 5. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

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A-4-08 BLM

Page 1

SECTION 6. After its passage and adoption, a summary of this Ordinance, under the provisions of the Idaho Code, shall be published once in the official newspaper of the City of Coeur d'Alene, and upon such publication shall be in full force and effect.

Passed under suspension of rules upon which a roll call vote was duly taken and duly enacted an ordinance of the City of Coeur d'Alene at a regular session of the City Council, January 17 2009.

APPROVED by the Mayor this 17th day of February, 2009.

Sandi Bloem
Sandi Bloem, Mayor

ATTEST:

Susan K. Weathers
Susan K. Weathers, CMC
City Clerk

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TECHNICAL SUPPORT

Page 2

A-4-08 BLM

The most common reasons documents are not accepted

- ▶ Not recorded
- ▶ The Ordinance or Order are not signed or dated.
- ▶ 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.
- ▶ (more....)

The most common reasons documents are not accepted (cont.)

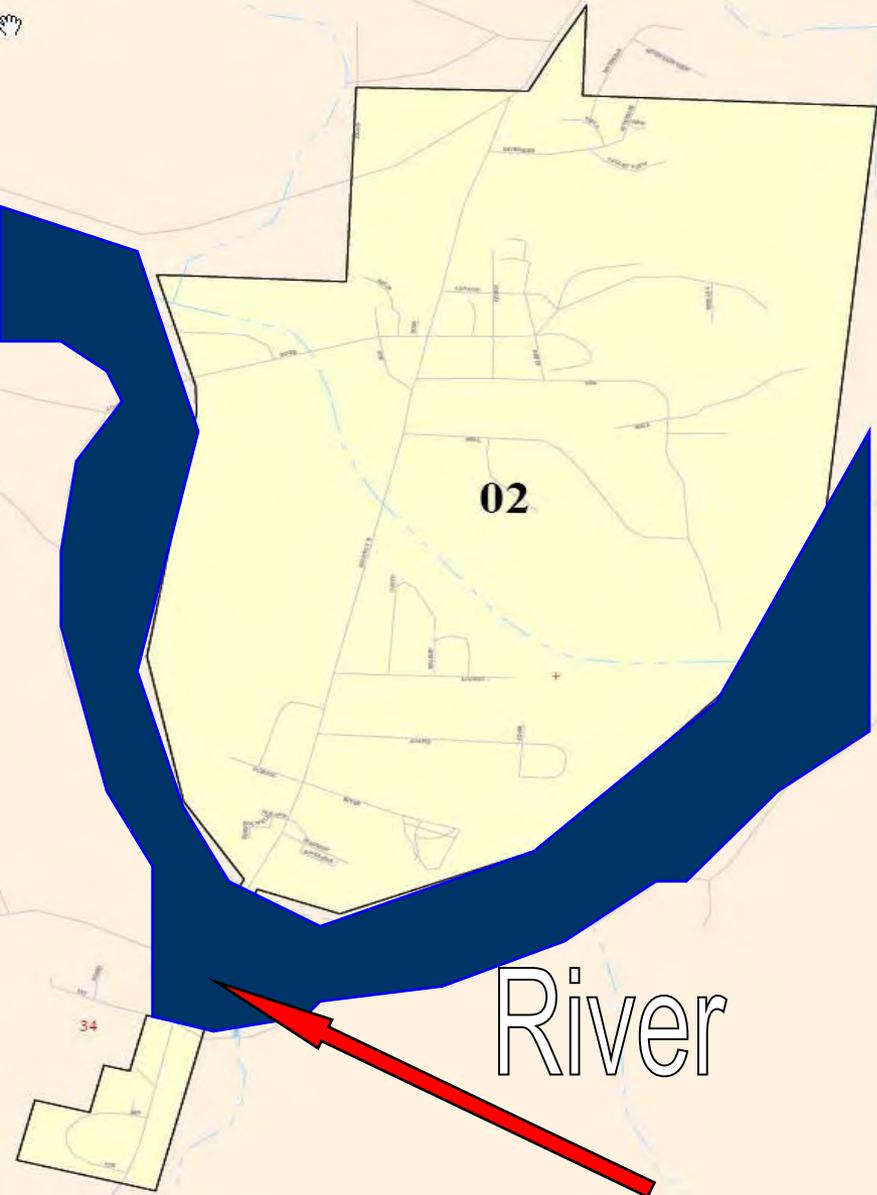
- ▶ A city annexation is not contiguous, or is only attached by a shoestring.
- ▶ The map does not have bearings and distances marked on each traverse leg of the changed area.
- ▶ The following legal description and map call objects that cannot be mapped:
 - roads
 - watercourses
 - parcel numbers
 - lots in blocks
 - tax numbers

unless the above objects are provided with a metes and bounds legal description and tied 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 Attorneys



“We already map all of our changes in the computer, may we send our digital data to the Tax Commission?”

Yes, you may submit your digital map data, in addition to the hard copy documentation, legal description, and map. We will use your digital map data **AS REFERENCE ONLY** if:

- your file is georeferenced or provides metadata
 - State Plane Projection
 - NAD 1983 datum

- the digital files are submitted in the following format:
 - .shp
 - .e00
 - .dxf
 - .dwg

Submitting changes by fax or e-mail to the Tax Commission

- ▶ Your ordinance, supporting documents and legal description maybe submitted by fax or email.
- ▶ 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.**

When I send in a legal description, should it describe the entire district, or can it just describe the changed area?

- ▶ The legal description and map should just describe the changed area.
- ▶ If a county or taxing district finds a discrepancy in a district boundary, an audit of the area or entire boundary should be requested.
- ▶ I.C. 63-215 (1) states “Any taxing district which shall be formed or organized hereafter, or which shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsmanlike manner which shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration...”

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 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.

Where can I find information regarding the formation or dissolution of taxing districts?

District formation/dissolution information can be found at: <http://tax.idaho.gov/i-1062.cfm>

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Home > Property Tax > GIS > GIS Taxing Districts

GIS Taxing Districts

A taxing district is any entity or unit with the statutory authority to levy a property tax. The areas covered by these districts may overlap and change every year.

In Idaho property taxes are collected by the County and distributed to each taxing district (schools, cities, county agencies, fire districts, road districts, etc.) in which the property lies. The amount of property tax that you pay is based on (1) the assessed value of your property and (2) tax rates and bond debt service amount your taxing districts levy.

Taxing district resources

- Taxing district maps and data
Please note that these may change from year to year.
- Taxing district calendar
- Taxing districts - Formation, boundary changes, dissolutions
Procedural information for petitions, hearings, etc. can be found here.
- For information about Idaho mapping laws for tax districts and other entities, see [Idaho Code section 63-215](#) and [IDAPA rule 225](#).
- GIS Taxing District documents

Related info

- Classes & events
- FAQs
- Forms
- Decisions & other resolutions
- Online services
- Publications

General info

- Contact us
- News feeds
- Reports
- Tax rates and interest rates
- Due dates

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Home > Search Results For Publications

Search Results For Publications

Our publications are PDFs.

Click on headers to sort by column

Title	File info*
Taxing Districts Formations, Alterations, Dissolutions	03-02-2010 (pdf, 222k)

* "File info" includes the issue or publication date, the file format, and the size of the file.

Tax Districts formations, alterations, dissolutions

Idaho Code	District Type	Definition	Petition	Hearing	Election	Order	Notice	State Tax Comm.
21-8	Airport (regional) ¹							
21-501		x						NA
21-505	Establishment		x		x	IDOT	x	NA
21-505A	Annexation to authority		x		x	IDOT	x	NA
21-505B	Withdrawal from authority		x		x	IDOT	x	NA
31-38	Ambulance							
31-3801		x						
31-3907	Termination					CC		63-215
31-3908	Ambulance district authorized		x	x		CC	x	63-215
67-49	Auditorium							
67-4902		x						
67-4904	Petition-contents and amendments		x					
67-4905	Hearing on petition						x	
67-4907	Organization and creation			x	x	DC		63-215
67-4918	Inclusion of property-petition, hearing, order		x	x		DC	x	63-215
67-4919	Exclusion of property-petition, hearing, order		x	x	x	DC	x	63-215
67-4929	Inclusion or exclusion-election		x			CC	67-4919	63-215
67-4930	Dissolution		x		x	CC	x	63-215 ²

Page 1 of 12 | EPR00042

How can I be sure my ordinance has been received by the Idaho State Tax Commission?

Current year submissions can be found at: <http://tax.idaho.gov/i-1069.cfm>

The screenshot shows the 'Proposed Taxing District Changes' page. It includes a search bar, navigation links, and a table of proposed changes. A sidebar on the left lists various categories like Ambulance, Auditorium, Cemetery, etc. A dropdown menu is open, showing 'City' selected. A table lists districts with their ordinance numbers and statuses.

District type	District	Ordinance	Status
City	Ammon (City)	470	Approved
City	Idaho Falls (City)	2789	Approved
City	Idaho Falls (City)	2800	Approved
City	Idaho Falls (City)	2801	Approved
City	Idaho Falls (City)	2802	Approved
City	Idaho Falls (City)	2803	Approved
City	Idaho Falls (City)	2808	Approved
City	Idaho Falls (City)	2819	Approved
City	Ucon (City)	156	Rejected
Fire	Fire Dist #1	AREVA	Approved

The screenshot shows the 'Taxing District Proposal Details' page for Ordinance 2800. It provides information about the ordinance, including its type (Annexation), date, and current status (Approved). It also lists contact information for Rosemarie Anderson and Ron Longmore. A map shows the location of the property in Idaho Falls.

Taxing District Proposal Details

Ordinance: 2800
 Type: Annexation
 Dated: 02/17/2009
 Received: 03/05/2009

ISTC Document Number: 39
Current Status: Approved
 Date Approved: 05/01/2009

District: IDAHO FALLS (CITY)
 Type: City
 Contact: Rosemarie Anderson (Idaho Falls City Clerk)
 Email: rmanderson@ci.idaho-falls.id.us
 Phone: 2085291415
 Address: P O Box 50220 Idaho Falls ID 83405

County: Bonneville
 Blake Mueller (Assessor)
 605 North Capital Avenue
 Idaho Falls ID 83402
 Email: bmueller@co.bonneville.id.us
 Phone: 208/529-1350

Ron Longmore (County Clerk)
 605 North Capital Avenue
 Idaho Falls ID 83402
 Email: rlongmore@co.bonneville.id.us
 Phone: 208/529-1350

- All
- Ambulance
- Auditorium
- Cemetery
- City**
- Community Infrastructure
- County
- Drainage
- Fire
- Fire Bond
- Flood
- Herd
- Highway
- Highway Bond
- Hospital
- Hospital Bond
- Junior College
- Levee
- Library
- Library Bond
- Mosquito Abatement
- Pest Control
- Port
- Recreation
- School
- School Bond
- School Subdistrict
- Sewer
- Sewer Water
- Sewer Water Bond



The screenshot shows the 'Scanned Documents' and 'Letter History' sections. It displays a list of scanned documents, including Ordinance 05/12/2009. Below this, there is a 'Letter History' section with an 'Approval' status and a 'Your Comments' section where users can enter an email address and submit a comment.

Scanned Documents

Ordinance: [Map (11x17)]: []

05/12/2009 Approval: []

Your Comments

Please enter a valid email address: []

Submit Comment

Disclaimer: This data is only a representation of the taxing district boundaries and is not for use in surveying applications.

Where can I find previous year ordinances submitted to the Idaho State Tax Commission?

Past year submissions can be found at: <http://tax.idaho.gov/i-1076.cfm>

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Home > Property Tax (GIS) > GIS Taxing District Documents

GIS Taxing District Documents

View ordinances and other documentation, related to annexations, consolidations, creations, or dissolutions of tax districts, that are on file at the Tax Commission.

Select your search criteria from the pull-down menus below and then click "Submit".

All of the documents are all in PDF format and may be viewed by clicking on the document name.

Effective year: 2008

County: Adams

District type: City

Scanned documents for 2008 Adams

District type	Entity	Process	Document
City	Council annexation	Ord.	151
City	Council annexation	Ord.	403
City	Council annexation	Ord.	404
City	Council annexation	Ord.	411
City	Council annexation	Ord.	423
City	Council annexation	Ord.	426
City	Council annexation	Ord.	427
City	Council annexation	Ord.	428

Instrument # 114195
 COUNCIL, ADAMS, IDAHO
 2007-04-26 12:33:00 No. of Pages: 1
 Recorded for: CITY OF COUNCIL
 SHERY WARD
 Es-ORIG Recorder Deputy
 10-11-10 ORDINANCE

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ORDINANCE #411

AN ORDINANCE TO AMEND ORDINANCE # 405 ANNEXING ADJACENT TERRITORY INTO THE CITY OF COUNCIL.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COUNCIL, IDAHO:

The certain real property adjacent to the City of Council, Idaho be annexed to and made a part of the City of Council, Idaho as follows:

A parcel of land being a portion of the Southeast Quarter of the Northeast Quarter (SE1/4 NE1/4) of Section 15, and the Southwest Quarter of the Northwest Quarter (SW1/4 NW1/4) of Section 14, Township 16 North, Range 1 West, Boise Meridian, Adams County, Idaho, and being more particularly described as follows:

COMMENCING at the Southwest corner of said SE1/4 NE1/4 of Section 15; thence, along the Southerly boundary thereof, S89°43'58"E, 962.05 feet more or less, to the Easterly Right-Of-Way of Exeter Avenue, the POINT OF BEGINNING;

Thence S 89 43'58"E, 364.73 feet,
 Thence N 00 52'16"E, 442.44 feet,
 Thence S 89 52'56"E, 836.20 feet,
 Thence N 01 01'07"E, 420.30 feet,
 Thence N 89 51'27"W, 837.28 feet,
 Thence N 89 14'28"W, 513.34 feet
 Thence N 89 14' 40" W, 561.62 feet,
 Thence S 00 00'39" E, 872.54 feet
 Thence S 89 45'27" E, 696.86 feet to the POINT OF BEGINNING.

This Ordinance shall be in full effect after its passage and publication.

Passed and Approved this 6th day of June, 2006.

ATTEST:
 [Signature] City Clerk
 [Signature] Bruce Gardner, Mayor

BONNIE A. FISK
 Notary Public
 State of Idaho
 exp. 11/21/09

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CE #411

Where can I find maps & supporting documentation for annexed property?

Maps displaying annexations can be found at: <http://tax.idaho.gov/i-1073.cfm>

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Home | Property Tax (GIS) | Tax Code Area GIS Data

Tax Code Area GIS Data

District boundary changes and annexations submitted to the State Tax Commission throughout a calendar year will actually take effect during the next calendar year. For example, requests submitted to the Tax Commission during the calendar year 2009 will take effect in the calendar year 2010.

NO CHANGE COUNTIES:

No district boundaries were altered in these counties (effective Jan. 1, 2010): Adams, Boundary, Butte, Caribou, Clark, Clearwater, Franklin, Gem, Gooding, Jerome, Lewis, Minidoka, Oneida, Owyhee and Power.

All county .shp files listed below are provided as a single statewide dataset.

- Statewide data is in Idaho Transverse Mercator Nad83 (IDTM83).
- Metadata for the statewide dataset may be viewed after downloading the .zip file.
- Tax Code Area (TCA) data may be selected for an individual county and year. The data may be viewed or downloaded by clicking on the filename displayed in the Access column below.

Select effective year: 2010
County: Camas

Year	County	File	Access	File Type
2010	Camas	ID Tax Code Areas 2010		shp
2010	Camas	Description Of Numbers		pdf
2010	Camas	List Of Changes		pdf
2010	Camas	Camas County Map 2010		pdf
2010	Camas	Fairfield Map 2010		pdf

ID_1011 - Description of Numbers
File Date: 2/20/2010 11:22 AM
Effective Date: 2010

ID_1088 - Annexations - List of Changes
File Date: 3/30/2010 12:17 AM
Effective Date: 3/31/2010
COUNTY: 13 - CAMAS

2010 CAMAS COUNTY TAX CODE AREA MAP

2010 CITY OF FAIRFIELD TAX CODE AREA MAP

Where can I find taxing district boundary maps ?

Taxing district boundary maps can be found at: <http://tax.idaho.gov/i-1071.cfm>

IDAHO Tax Commission

Home | Property Tax (GIS) | GIS Taxing Districts Maps & Data

GIS Taxing Districts Maps & Data

District boundary changes and annexations submitted to the Idaho State Tax Commission throughout a calendar year will actually take effect during the next calendar year. For example: Requests submitted to the Tax Commission during the calendar year 2009 will take effect in the calendar year 2010.

Statewide taxing district boundaries may be viewed and data downloaded freely. Individual district data can be selected for a particular year. Metadata for each dataset may be viewed after downloading the .zip file.

Effective year: 2008

Idaho Tax Districts
Year: 2008 Projection: IDTM83

Tax district	Idaho Code	PDF map	Shapefile by county
Ambulance			
Auditorium			
Cemetery			
City			
Community College			
County			
Drainage			
Fees			
Flood			
Herd			
Highway			
Hospital			
Leaves			
Library			
Library Bond			
Mosquito Abatement			
Pest Control			
Park			
Recreation			
School			
Sewer			
Sewer and Water			
Solid Waste			
Urban Renewal			
Water			
Watershed			
Weather Modification			
Weed Control			

IDAHO LEGISLATURE

Home | State of Idaho | Site Map

TITLE 31 COUNTIES AND COUNTY LAW

CHAPTER 39 AMBULANCE SERVICE

31-3901 AUTHORIZATION TO ESTABLISH AMBULANCE SERVICE -- SPECIAL LEVY.
 31-3902 COUNTY TREASURERS TO ESTABLISH AMBULANCE SERVICE FUND.
 31-3903 AMBULANCE SERVICE -- POWERS AND DUTIES OF BOARD OF COUNTY COMMISSIONERS.
 31-3904 AMBULANCE SERVICE -- FEES.
 31-3905 AMBULANCE SERVICE -- OPERATION DEPENDENT UPON RESOLUTION OF EACH CITY -- RIGHT TO TAX UNIMPAID BY NONRESIDENTS.
 31-3906 AMBULANCE SERVICE -- ADJACENT COUNTIES AND/OR PRIVATE INDIVIDUALS AND CORPORATIONS MAY HAVE COOPERATIVE AGREEMENT.
 31-3907 AMBULANCE SERVICE -- TERMINATION OF.
 31-3908 AMBULANCE DISTRICT AUTHORIZED.
 31-3909 CONDITIONS FROM TAXATION.
 31-3910 IMMUNITY OF AMBULANCE ATTENDANT.
 31-3911 COVENANT FOR EMERGENCY MEDICAL TREATMENT.

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Search

Idaho Statutes
 Idaho Constitution

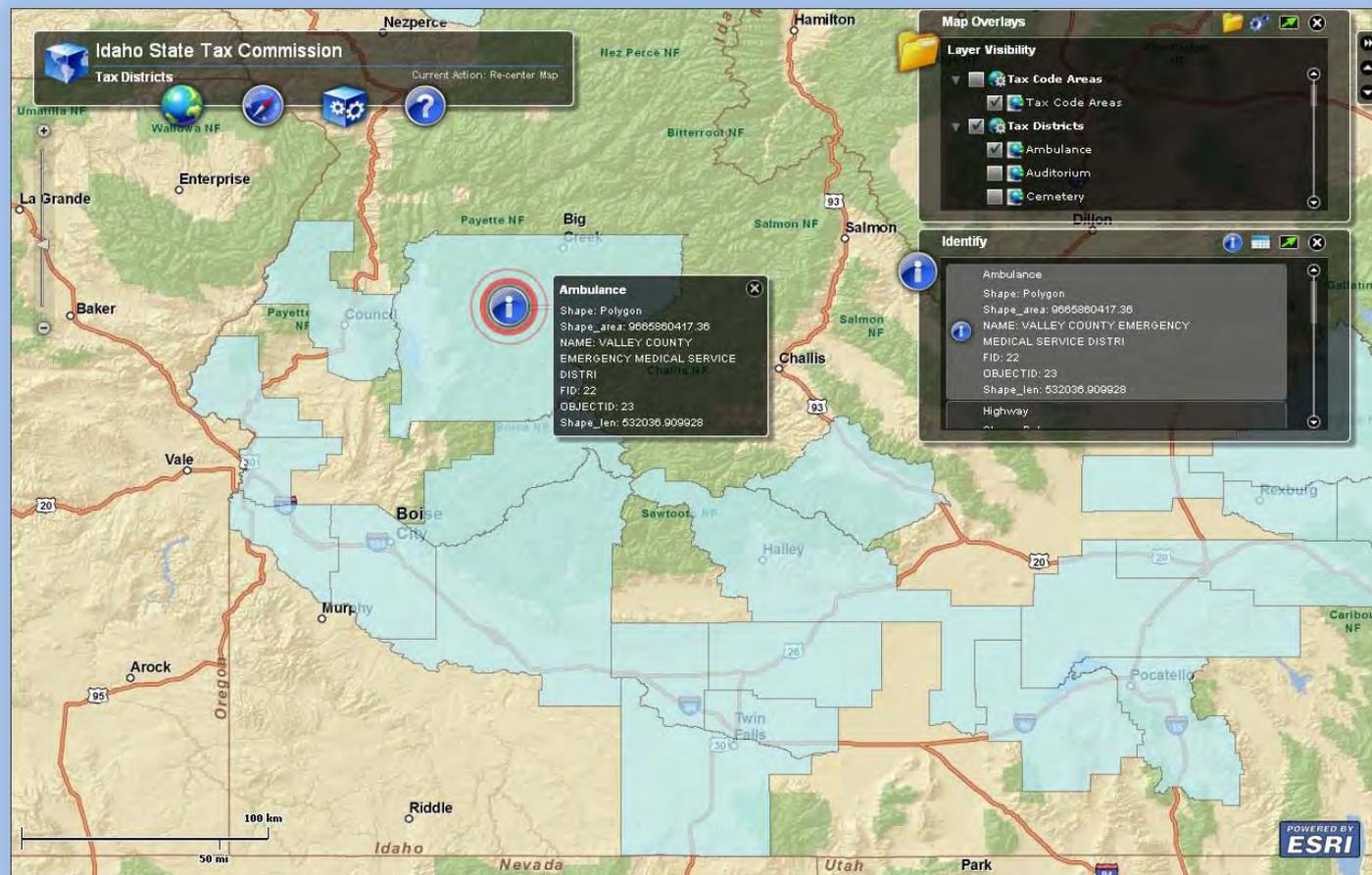
Legislative Services Office • P.O. Box 33700 • Boise, ID • 83733-9854
 208.334-2215 • FAX 208.334-2115
 powered by www.idaho.gov

STATE OF IDAHO 2008 AMBULANCE DISTRICTS

KOOTENAI KOOTENAI COUNTY AMBULANCE

Where can I view all taxing districts within the state?

Taxing district boundaries can be viewed using the Idaho State Tax Commission Interactive Map Service found at: <http://gis.idaho.gov/istc/TaxCodeAreas/>



TITLE 63
REVENUE AND TAXATION

CHAPTER 2
DEFINITIONS -- GENERAL PROVISIONS

63-215.LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED.

(1) Any taxing district which shall be formed or organized hereafter, or which shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsmanlike manner which shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration. In the case of fire protection districts, the board of county commissioners approving the boundaries shall be responsible for delivering to the assessor and recorder the map and legal description of the amended district boundaries.

(2) Urban renewal agencies shall comply with the requirements of subsection (1) of this section when a revenue allocation area within the jurisdiction of the urban renewal agency is formed or when the boundaries of such an area are altered.

(3) The state tax commission shall review filings required by subsections (1) and (2) of this section and if the commission finds that the formation of a district or a change in a district's boundaries fails to provide a proper legal description or fails to correctly identify the boundaries or does not comply with Idaho law relating to boundaries, the state tax commission may direct that the formation or change not be recognized. The state tax commission's review shall not include matters relating to notice, open meeting law requirements or compliance with provisions in Idaho law not relating to boundaries.

(4) The county assessor, county auditor and state tax commission shall retain on file in their respective offices all copies of legal descriptions of taxing district boundaries and maps filed by the various taxing jurisdictions authorized to impose a levy on property.

(5) The state tax commission shall be responsible for providing copies of uniform tax code area numbers and maps to the county assessor, county auditor and county treasurer and various companies having operating property subject to assessment in the state of Idaho and under the jurisdiction of the state tax commission for assessment and taxation purposes.

(6) Unless otherwise specifically authorized to form with noncontiguous boundaries, or to annex or de-annex properties so as to make noncontiguous boundaries, all taxing districts shall form with and maintain contiguous boundaries.

225. DOCUMENTATION FOR NEWLY ORGANIZED OR ALTERED TAXING DISTRICTS OR REVENUE ALLOCATION AREAS (RAAS) UNDER THE JURISDICTION OF URBAN RENEWAL AGENCIES (RULE 225).

Sections 31-1411, 50-2907, 50-2908, 63-215, 63-807, 63-1202, 63-3029B, and 63-3638, Idaho Code. (3-30-07)

01. Definitions. The following definitions apply for cities, taxing districts, or revenue allocation areas (RAAs) under the jurisdiction of urban renewal agencies being organized or formed or altering boundaries. (3-15-02)

a. Taxing Districts. The term taxing districts as used in this rule means taxing districts and taxing units. (3-15-02)

b. Alter. Alter or any derivatives of the word as used in Section 63-215, Idaho Code, means annex, deannex, or consolidate or derivatives of these words. (3-15-02)

c. Contiguous. Contiguous means being in actual contact or touching along a boundary or at a point and is synonymous with abutting on. (3-15-02)

d. Deannex. Deannex means to delete or remove a portion but not all of a boundary for a city, taxing district, or RAA by completing all legal requirements to establish a new boundary for the city, taxing district or RAA. (4-6-05)

e. Disincorporate. Disincorporate or any derivatives of the word as used in Section 63-3638, Idaho Code, means completing all legal requirements to end the existence of a city. (4-6-05)

f. Dissolve. Dissolve or any derivatives of the word as used in Section 63-3638, Idaho Code, means completing all legal requirements to end the existence of a taxing district or RAA. (4-6-05)

g. Legal Description. Legal description means a narrative that describes by metes and bounds a definite boundary of an area of land that can be mapped on a tax code area map and shall include: (3-15-02)

i. Section, township, range and meridian. (3-15-02)

ii. An initial point, being a government surveyed corner, such as a section corner, quarter corner or mineral survey corner. (3-15-02)

iii. A true point of beginning, defined by bearings and distances from the initial point, that begins a new city, taxing district, RAA or any alteration thereto. (3-15-02)

iv. Bearings and distances that continuously define the boundary of any area with a closure accuracy of at least one (1) part in five thousand (5,000). Variations from this closure requirement may be approved by the State Tax Commission if the description is sufficiently certain and accurate to ensure that the property is assigned to the proper tax code area. Such variations may include: (3-15-02)

(1) Boundaries which follow mountain ranges, rivers, highways, lakes, canals and other physical

features that are clearly delineated on published U.S. Geological Survey quadrangle maps at scale 1:24,000; or (3-15-02)

(2) References to cardinal directions, government survey distances, and section or aliquot part corners; or (3-15-02)

(3) References to recorded subdivision or town site plats, with copies of such plats; or (3-15-02)

(4) Legislatively established boundaries as defined by reference to Idaho Code sections. (3-15-02)

v. The legal description to annex to or deannex from an existing city, taxing district, or RAA shall plainly and clearly define the boundary lines of the deannexed or annexed area and include a reference to existing boundaries where contiguous. (3-15-02)

h. Map Prepared in a Draftsman-like Manner. Map prepared in a draftsman-like manner means an original graphic representation or precise copy matching the accompanying legal description and drafted to scale using standard mechanical drawing instruments or a computer. The map shall include: (3-15-02)

- i. Section, township, range, and meridian identifications. (3-15-02)
- ii. North arrow, bar scale, and title block. (3-15-02)
- iii. District name and ordinance number or order date. (3-15-02)
- iv. Bearing and distance annotation between boundary points or a legend or table identifying the bearing and distance between each set of boundary points. (3-15-02)
- v. Clearly defined boundary lines of the newly formed city, taxing district, or RAA or of the alteration to an existing one together with reference to the existing boundary where contiguous. (3-15-02)
- vi. Variations from the requirements of Paragraph 225.01.

h., of this rule for what must be included on the map may be approved by the State Tax Commission if the map is sufficiently certain and accurate to ensure that the property is assigned to the proper tax code area. (4-6-05)

i. Countywide taxing district. A countywide taxing district is a taxing district having the same boundaries as one (1) or more counties. (5-8-09)

02. Documentation to Be Filed for Newly Created or Altered Cities, Taxing Districts, or RAAs. The following documentation shall be filed with the county assessor, county recorder, and the State Tax Commission no later than thirty (30) days following the effective date of any action creating or altering a city, taxing district, or RAA boundary, but no later than January 10 of the following year when any action creating or altering said boundary occurs after December 10. (3-15-02)

a. A legal description which plainly and clearly defines the boundary of a newly formed city, taxing district, or RAA or the boundary of an alteration to an existing one. (3-15-02)

b. A copy of a map prepared in a draftsman-like manner or a record of survey as defined by Chapter 19, Title 55, Idaho Code, which matches the legal description. (4-5-00)

c. A copy of the ordinance or order effecting the formation or alteration. (4-5-00)

d. For fire districts annexing territory within an existing fire district and/or city, a copy of the written approval from that existing fire district and/or city. (3-30-07)

e. In cases where newly created taxing district boundaries are countywide a copy of the ordinance or order effecting the formation which clearly states that the newly formed district is to be countywide shall fulfill the requirements of documents to be filed in Paragraphs 225.02.a., through 225.02.c., of this rule. (5-8-09)

03. Documentation to Be Filed for Disincorporated Cities or Dissolved Taxing Districts, or RAAs. (3-15-02)

a. No later than thirty (30) days following the effective date of the final action disincorporating a city or dissolving a taxing district or RAA, but no later than January 10 of the following year when the final action occurs after December 10, for the distributions of revenue as provided for in Sections 50-2908, 63-1202, 63-3029B and 63-3638, Idaho Code, the disincorporating or dissolving entity shall file a copy of the ordinance or order causing the disincorporation or dissolution with the county assessor, county recorder and the State Tax Commission. If the disincorporating or dissolving entity can provide a map showing the last known boundaries of the entity, this map should accompany the ordinance or order. (4-6-05)

b. Upon receipt of the ordinance or order without an accompanying map of the boundaries from a disincorporating city or dissolving taxing district, or RAA, the State Tax Commission shall prepare and send a list of the affected tax code area number(s) and send a copy of a map showing the affected tax code area(s) to the city, taxing district, or urban renewal agency and to the appropriate assessor(s) and recorder(s) within thirty (30) days except for any ordinance or order received after January 1 when the list and map shall be sent by the fourth Friday of January. (3-15-02)

c. After fourteen (14) days from the date of the mailing of the list of the affected tax code area(s), the State Tax Commission shall process the disincorporation or dissolution unless it receives a response from the disincorporating city, or dissolving taxing district, appropriate urban renewal agency, appropriate recorder(s) or appropriate assessor(s) that an error exists in the identification of the tax code area(s). (3-15-02)

d. Within thirty (30) days of the date as of which an RAA has been in existence for twenty-three (23) years, the State Tax Commission will notify the urban renewal agency of the date by which the RAA will be considered dissolved. Such notice shall include a statement indicating that the RAA may remain in existence if necessary to pay off existing bonded indebtedness, provided that, within thirty (30) days of receipt of this notice, the urban renewal agency notifies the State Tax Commission of such bonded indebtedness. Failure to provide notice of the dissolution date by the State Tax Commission to the urban renewal agency does not negate the statutory requirement for the urban renewal agency to dissolve. (3-29-10)

04. Digital Map Information. Digital map information in a format usable by the State Tax Commission may be submitted in addition to or as a substitute for any cloth, film, or paper copy maps. Such information shall be accompanied by metadata that clearly defines map projection, datum and attributes. (3-15-02)

05. Deadline for Completion. December 31 of the current year shall be the deadline for completing of any action that creates, alters, or dissolves any taxing district or RAA or creates, alters or disincorporates any city requiring a revision of the State Tax Commission's tax code area maps for the following year, unless the law provides otherwise. (3-15-02)

06. Approval of Property Tax Levy or Revenue Allocation. For the purpose of levying property taxes or receiving revenue allocations no newly formed or altered city, taxing district, or RAA shall be considered formed or altered by the State Tax Commission if it: (3-15-02)

a. Fails to provide the correct documentation plainly and clearly designating the boundaries of a newly formed city, taxing district, or RAA or of an alteration to an existing one; or (3-15-02)

b. Fails to provide the correct documentation in sufficient time for the State Tax Commission to comply with Rule 404 of these rules; or (4-5-00)

c. Has boundaries which overlap with like cities, taxing districts or RAAs. (3-15-02)

07. Notification of Approval or Disapproval. The State Tax Commission shall send a letter of approval or disapproval to the taxing district or municipality. A copy of said letter shall be submitted to any affected urban renewal agency and the auditor(s) and assessor(s) of the involved county(ies). In the case of disapproval said letter will state the reason(s) for disapproval, the corrective action(s) needed for approval, and the time within which such corrective action(s) must be taken. The State Tax Commission shall send such letter within thirty (30) days of receipt of the document to which the disapproval relates, but not later than the fourth Friday of January except during the first quarter of the calendar year for documents relating to the next tax year. (4-6-05)

08. One Uniform System. The State Tax Commission will prepare one (1) uniform system of tax code area numbers and maps which shall be used by each county for property tax purposes. (4-5-00)

09. Tax Code Areas. The State Tax Commission shall create a separate, unique number for each tax code area. If any area annexed to an existing RAA includes a taxing district with any fund levying prior to January 1, 2008, and continuing to levy but which is not to be used to generate funds to be distributed to an urban renewal agency, the boundaries of the area added to the existing RAA shall constitute a separate tax code area. Only the State Tax Commission shall initiate or change a tax code area number. (5-8-09)

10. Furnished By The State Tax Commission. The State Tax Commission will furnish annually, without charge, one (1) set of updated tax code area maps, a listing of cities, taxing districts or RAAs included in each tax code area, and a list of changes in city, taxing district or RAA boundaries to each appropriate assessor, recorder, treasurer, and entity with operating property assessed by the State Tax Commission. There shall be a charge for all other tax code area maps. (3-15-02)

Feel free to call or e-mail us if you would like to see classes offered on submission of taxing district changes/annexations or any other related mapping subjects.

Idaho State Tax Commission

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