

IASBO Conference

June 27, 2014



Tax Commission Contacts

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

Session Goals

- Review new and existing laws that may affect property tax revenue.
- Understand limits on property tax revenue.
- Understand how to use forms to certify property tax portion of budgets.
 - Where to get forms
 - Where to get necessary information
 - What documentation to provide

Session Limitations

- Focus is on revenue, not expenditure
 - State Tax Commission does not oversee or govern expenditures
- Actual taxes collected and disbursed to you may vary from certified amounts
 - Part of the taxable value used to set the levy rate is estimated
 - Certified property tax does not include occupancy tax
 - Delinquencies may be collected for back years
- Budget and other publication requirements

Where to go for answers on these issues

- Department of Education
- Independent Auditors
- Legal Advisors

School District General Budget and Levy Responsibilities

- 1. Notify each County Clerk of budget hearing date and location, written notification required. (due - April 30 each year),**
- 2. Set your budget**
Provide required advertisements for budget hearing dates, location, and times, and, publication of proposed budget
- 3. Certify budget to County Commissioners, make sure that you sign your L-2 form before you submit it to the county. (9-4-2014 or request a 7 working day extension from the County to 9-15-2014); Sept. 8 for School Emergency Funds**

Note: Includes Charter School Districts but not Charter Schools – which have no independent authority to levy property taxes.

State Tax Commission Roles

- 1. Review and approve levy rates and property tax portion of budget (10-27-2014)
(ensure limits not exceeded)**
- 2. Determine operating property values**
 - Preliminary values in July
 - State Board of Equalization finalizes by 4th Monday in August.
 - Final values in September (9-2-2014)
- 3. Provide technical support & assistance**
- 4. Map boundaries of each taxing district**
- 5. Provide replacement dollars:**
 - Agricultural equipment replacement – quarterly
 - Personal Property reimbursement - semiannual

Review of Personal Property Law Changes and Reimbursement

HB-441A

- Corrective legislation to fix some provisions of the personal property exemption.
- **School districts exclude personal property exemption value for purposes of determining bonding capacity.**
- Taxing districts consolidating resulting district gets sum of amounts received in the last calendar year by each district prior to the consolidation.
- Deletes exception language and narrows what qualifies as personal property. Removes the requirement of an application every 5 years.
- Clarifies that improvements on exempt land do not qualify for PP exemption.

HB-441A – Personal Property Exemption

- 2014 property tax budget certification
 - Personal property tax reimbursement
 - to be reported and subtracted on the L-2 worksheet*.
 - Agricultural Equipment and Personal Property replacement money.
 - Values used to set levies will exclude personal property exempted value.
 - Notification by county clerk(s) due 1st Monday of August of total amount of P-Tax replacement and identify type of replacement.

* Boise School #1 only subtracts a portion of their personal property reimbursement dollars.

Levy Calculation

Personal Property Exemption

* - Assumes unchanged from 2013

Assume:	
2014 Total Value	105,000,000 *
Persnl Prop Exemption	5,000,000 *
2014 Taxable Value	100,000,000
2014 P-Tax Budget	105,000
PP Reimbursement	5,000
2014 P-Tax to be levied	100,000

Levy Rate	0.001000000
(100,000/100,000,000)	

P-tax generated	100,000,000
	x 0.00105
	<hr/>
	100,000

PP Reimbursement: 5,000

Total Received:	105,000
------------------------	----------------

Amount paid by taxpayers

Amount paid by State

Total from both equals 2014 P-Tax budget.

Questions

Personal Property Exemption

- Will personal property replacement change after 2013?
 - Upward corrections done; downward possible if discovered errors result in recovery.
 - No changes afterwards to existing districts.
- What if a taxpayer changes the location of the property to which the exemption applies? (i.e. Meridian 2013, Boise 2014)
 - No change to amount of replacement
 - Taxing districts in current (ie: 2014) location of exempt property lose taxable value.
- No change in replacement
 - if a new voter approved levy is passed (after August 2013)
 - if a levy existing in 2013 expires

School District Levy Info



Budget Stabilization Levies

- School districts not receiving state equalization funds in fiscal year 2006 authorized a “Budget Stabilization Levy”
 - #61 Blaine – \$29,521,352
 - # 92 Swan Valley - \$ 133,871
 - # 394 Avery - \$ 117,520
 - # 421 McCall Donnelly - \$ 5,658,712
- These amounts are maximum annual property tax amounts.

Non-Exempt School District Funds Subject to 3% Cap – I.C. §63-802

The 3% cap applies to the sum of the funds listed below.

Tort/Liability Insurance: I.C. §6-927 – no levy rate limit; liability insurance premiums only.

***Migrant Worker**: I.C. §33-803 – 0.001 - If the total M&O and Migrant Worker levy rate exceeds 0.006 an election for this fund must be held; a majority of the voters must approve the fund.

* Never been used so 3% limit applies to tort fund.

Note: School districts are not eligible for foregone amount.

Exempt School District Funds

Not Subject to 3% Cap – I.C. §63-802

Maintenance & Operation: I.C. §33-802 – Use the highest of the actual or adjusted prior year’s market value multiplied by 0.00364167 (**Boise #1 only**).

Budget Stabilization Fund: I.C. §33-802-Districts not receiving state equalization funds in FY2006 may have a budget stabilization levy (amount cannot be exceeded).

Plant Facilities: I.C. §33-804 – Up to 0.004 1st year only, then only capped based on ballot measure language.

Safe School Plant Facilities: I.C. §33-804A – Same basic election rules as regular Plant Facilities levy except term is 20 years and must meet certain criteria. Refer to code for details.

State Authorized Plant Facilities: I.C. §33-909 – Fund authorized by Dept. of Education which certifies a levy rate **each year** to the county or counties of the school district. We need a copy of this certification of levy rate. Refer to code for details.

Exempt School District Funds

Not Subject to 3% Cap – I.C. §63-802

Cooperative Service Agency (COA): I.C. §33-317 – levy rate limit of 0.001. Majority of voter approval for up to 10 years.

COA Facilities Levy: I.C. §33-317 – levy rate limit of 0.004.
66 2/3 voter approval for up to 10 years.

COA Plant Facilities Levy: I.C. §33-317A – Voter approved for a period of 3 years. May have a 33-804 Plant Facilities in addition. Up to 0.004 each year based on prior year's value.

Supplemental (override): I.C. §33-802 – no levy rate limit.

Supplemental Transfer from existing Plant Facilities: I.C. §33-804(4) –
With voter approval allows for a stated dollar amount from an existing Plant Facilities to be transferred to and levied as a Supplemental (2Yrs).

Exempt School District Funds Not Subject to 3% Cap – I.C. §63-802

Bond: I.C. §33-1103 – refer to code for details.

Judgments: I.C. §33-802 – refer to code for details.

Tuition: I.C. §33-1408 – no levy rate limit

Judgments: I.C. §63-1305 - When board of tax appeals or any court orders a refund of any property taxes imposed.

Emergency: I.C. §33-805 & 63-805 – levy rate limit of 0.0006; refer to code for details.

PacifiCorp Judgment
2008 – 2009 and 2010 – 2013
Counties have amounts also posted on the STC's web
page.

Election Dates School Districts

- **Election Consolidation: I.C. §34-106**
 - Most elections handled by the county clerk. Final ballot wording to county 45 days before election.
 - Election Dates – School districts
 - 2nd Tuesday in March
 - 3rd Tuesday in May
 - Last Tuesday in August
 - Tuesday following the first Monday in November
 - In addition an emergency election may be called upon motion of the governing board of a political subdivision. An emergency exists when great calamity such as, extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for national or local defense or to safeguard life, health, or property.

* = If joint, involve all county clerks.

Estimating Effect of New Voter Approved Fund(s)

- Contact EACH County Assessor to get the most current net taxable value information.
 - Net taxable value excludes personal property exempted value.
 - If district is located in a U/R area also need the net increment value of any RAA in your district.
 - Annual p-tax amount divided by the total, including all U/R increment, net taxable value produces a 9 digit levy rate.

Computation:	\$	100,000	taxable value of property
		x 0.000821989	estimated levy rate
	\$	82.20	estimated property taxes

Computing Your Maximum Tort Fund Property Tax Budget



Computing Your Maximum Tort Fund Property Tax

- Highest tort fund p-tax budget of the immediate prior 3 years (including any p-tax replacement) increased by 3%.
- New Construction and/or Annexation current year's value multiplied by the immediate prior year's total hypothetical* levy rate.
- Sum of all above equals total tort fund P-tax Budget (not necessarily what can be levied).
- **Minus** any current year's p-tax replacement revenue received.
- Results in maximum tort fund property tax that can be levied.

*Note: Hypothetical levy rate is prior year's tort fund levy amount plus agricultural equipment replacement \$, with total divided by prior year's value used to set levies.

Property Tax Replacement

Amounts to be deducted each year

Agricultural Replacement dollars – Amounts based on 2000 tax plus 6%, adjusted downwards for schools when property tax formula changed in 2006.

Personal Property Reimbursement amount – 2014 first year for subtraction.

Amounts to be deducted in year received

Recovered Homeowner's Exemption – Improperly claimed H/E.

Recaptured QIE - Property tax exemption in lieu of Investment Tax Credit (QIE)

Recovered personal property reimbursement – Improperly granted PP Exemption

Total of all of the above items are to be subtracted when computing your maximum allowable Tort fund property tax budget.

However, for the purposes of computing the highest of the last 3 years budgets for the 3% increase allowance they are added back.

Property Tax Replacement

- Agricultural Equipment Replacement monies:
 - Agricultural equipment exempted in 2001.
 - 2000 tax plus one time 6% inflation calculation.
 - School districts' replacement monies reduced in 2006.
- Personal Property Reimbursement (I.C. §63-602KK(2)):
 - Total annual amount received 2013-2014.
 - 2nd half payment due to counties June 20, 2014.
- Recovery:
 - Improperly claimed homeowner's exemption and/or personal property exemption.
 - Available after June 30th each year.
- Recapture:
 - Property tax exemption in lieu of Investment Tax Credit (QIE).
 - Available after June 30th each year.
- Total of all
 - Added back to total Tort fund property taxes to compute 3% increase.
 - Subtracted from property taxes before computing levies.

Example: Computing 3% Portion of Increase

Year	2011	2012	2013
Total levied Tort fund p-tax budget	77,240	80,562	83,761
Agricultural Replacement Money	2,092	2,092	2,092
*Recovered Homeowner's Exemption	150	0	75
Total Property Tax Replacement monies	2,242	2,092	2,167
Total levied non-exempt property tax budget plus property tax replacements	79,482	82,654	85,928

NOTE: Since there was no subtraction of personal property reimbursement made in 2013 there is nothing to add back for the purposes of this computation.

Computation of 3% increase:

$$\begin{array}{r}
 \$ 85,928 \\
 \times 0.03 \\
 \hline
 \$ 2,578
 \end{array}
 \qquad
 \begin{array}{r}
 \$ 85,928 \\
 + 2,578 \\
 \hline
 \$ 88,506 \text{ (total plus 3\% increase)}
 \end{array}$$

* = Reported as of June 30 each year.

Example: New Construction Roll

2013 total hypothetical levy rate = 0.000105403

(computation of hypothetical levy see next slide)

2014 New Construction Roll Value = \$ 8,799,029

(qualifying new construction first taxable or allowable in 2013)

Multiply the 2014 New Construction Roll Value
by the 2013 hypothetical levy rate:

$$\begin{array}{r} \$ 8,799,029 \\ \times \underline{0.000105403} \\ \hline \$ \quad \quad 927 \end{array} \text{ Additional budget allowance} \\ \text{(above 3\% increase)}$$

Hypothetical Levy Rate Computation Example

2013 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name:

Sample School District

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	105,928		20,000	2,167	83,761
Bond (2006)	1,500,000				1,500,000
Column Total:	1,605,928	-	20,000	2,167	1,583,761

Assumption: the total in column 5 of of \$2,167 consists of \$2,092 of agricultural equipment replacement and \$75 of recovered H/E.

The sum of the p-tax portion of the Tort fund plus the agricultural equipment replacement equals \$85,853 and this is divided by the 2013 total net taxable value of \$814,521,408. The result is the hypothetical levy rate of 0.000105403. The hypothetical levy rate is used to compute budget authority increases related to new construction and/or annexation only on the L-2 worksheet for 2014. This is the only use of the hypothetical levy.

School District L-2 Worksheet (attach to the L-2 form)

District Name: Sample School District **Enter Year:** 2014

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 Foregone Amount Worksheet".			(1)	85,928
Multiply line 1 by 3%.			(2)	2,578

New Construction & Annexation budget increases:

Enter the 2014 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	8,799,029		
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value for the District:	(3)	8,799,029		
Enter the 2014 value of annexation from property assessed by the county.	(A)			
Enter the 2014 value of annexation from Operating Property .	(B)			
Total Annexation Value:	(4)	-		
Enter the total 2013 Hypothetical levy rate.	(5)	0.000105403		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	927
Annexation budget increase (multiply line 4 by line 5).			(7)	-

Maximum Allowable Non-exempt Tort Fund Property Tax Budget:

Add lines 1+2+6+7. (8) 89,433

Property Tax Replacement:

Enter yearly amount of the agricultural equipment replacement money.	(9)	2,092		
Enter yearly amount of the personal property replacement money.	(10)	39,835		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	41,927

Tort Fund Less Property Tax Replacement:

If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	47,506
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)			

The total of Column 5 of the L-2 form must equal the amount shown on line 13.

2014 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name: Sample School District

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	89,433			41,927	47,506
Bond (2006)	1,500,000				1,500,000
Column Total:	1,589,433	-	-	41,927	1,547,506

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

Signature of District Representative Title: Date:

Please print above: Contact Name and Mailing Address Email Address:

Phone Number: () Fax Number: ()

Total of Column 5 Must
Equal Line 13 of L2
Worksheet

Maximum Budget and Foregone Amount Worksheet

District Name	Highest of the last 3 years approved non-exempt Property Tax Budget			Highest non-exempt P-Tax Budget + P-Tax Replacements	3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%)	Non-Exempt Approved Levy Rate Total	Foregone Amount
	2011	2012	2013				
Teton County	3,257,543	3,626,693	3,785,311			0.002893557	
County Road & Bridge	190,000						
Total County Budget Information:	3,447,543	3,626,693	3,785,311	3,810,254	114,308		
Cities:							
Driggs	357,418	383,089	398,062	398,354	11,951	0.002395588	
Tetonia	22,811	24,050	24,777	24,975	749	0.002007410	
Victor	325,657	341,505	354,485	354,572	10,637	0.003015419	87
Schools:							
School districts only use the Tort, Migrant Worker Funds.							
Teton #401	24,723	26,267	27,634	32,755	983	0.000025038	
Ambulance:							
Teton County Ambulance	558,636	525,631	498,434	558,636	16,759	0.000400000	205,909
Cemetery:							
Bates Cemetery	4,350	4,342	4,651	4,669	140	0.000098416	
Cache Clawson Cemetery	16,961	17,834	18,610	18,736	562	0.000096639	
Driggs Darby Cemetery	27,466	24,890	29,944	30,065	902	0.000077606	121
Haden Cemetery	6,771	6,927	7,257	7,413	222	0.000196744	
Victor Cedron Cemetery	78,636	82,885	86,610	86,672	2,600	0.000161021	
Fire:							
Teton Fire	1,845,053	2,088,567	1,970,063	2,088,567	62,657	0.001595954	301,733
Library:							
Valley of the Tetons Library	200,450	210,866	220,088	221,538	6,646	0.000168239	
Abatement:							
Teton Abatement	301,170	275,008	261,637	301,170	9,035	0.000200000	79,481

Web address: <http://www.tax.idaho.gov/search-formspublications.cfm?ch=bl&t=pt>

PacifiCorp Judgment

2010 – 2013 PacifiCorp Judgment

Affected Counties: Ada, Bannock, Bear Lake, Bingham, Bonneville, Butte, Canyon, Caribou, Cassia, Clark, Elmore, Franklin, Fremont, Gooding, Jefferson, Jerome, Lemhi, Lincoln, Madison, Oneida, Owyhee, Power, Teton, Twin Falls.

I.C. §63-1305 Judgments

Rule 939

- Valuation appeal to Board of Tax Appeals or any Court.
- If appeal successful and a refund ordered then a district **may** levy for the amount of the ordered refund.
- Levy must be within the two years immediately following the order. Any amount certified and not levied within that 2 year period is lost. If less than \$100 remaining to be levied in second year, the amount remaining will be lost.

I.C. §63-1305 PacifiCorp Judgment

- County to refund based on District Court settlement relating to 2010 - 2013 tax year
 - County Commissioners may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. May use a combination of both.
 - No interest due.
- STC has compiled totals for each taxing district and have posted this information on the STC's web page.
- Some districts have remaining judgment amounts from the 2008 – 2009 PacifiCorp judgment. Below is the link.
 - If not levied this year any remaining will be lost and not recoverable.
- <http://www.tax.idaho.gov/search-formspublications.cfm?ch=bl&t=pt>

School Districts With Remaining 2008 – 2009 PacifiCorp Judgment

- District may levy this year in addition to the 2010 – 2013 judgment.
- If not levied this year the amount below will no longer be available.

SCHOOL DISTRICTS	
AMERICAN FALLS SCH #381	6,874.65
BOISE INDEPENDENT SCH #1	1,023.36
BONNEVILLE SCHOOL #93	24,422.64
KUNA SCHOOL #3	1,195.31
MARSING SCHOOL #363	2,958.92
MELBA SCHOOL #136	4,221.47
MOUNTAIN HOME SCHOOL #193	2,215.24
RIRIE SCHOOL #252	5,579.88
SHELLEY SCHOOL #60	8,021.64
SNAKE RIVER SCHOOL #52	2,745.06
SODA SPRINGS SCHOOL #150	15,220.10
TETON SCHOOL #401	280.67
WENDELL SCHOOL #232	883.93

These districts did not levy for all of the 2008 – 2009 judgment amount.

I.C. §63-1305 PacifiCorp 2010 – 2013 Judgment District's Responsibilities

District may levy for the total amount of the refund or credit in 2014 and 2015.

If 2 year option chosen the remainder for the 2nd year **must** be in excess of \$100.

Amount of the refund/credit must be included in district's budget.

L-2 for 2014 and 2015:

Fund name is 63-1305 Judgment Levy: Show the amount to be levied in whole dollars.

Not part of your 3% budget cap,

No maximum levy limit,

After 2nd year, any remaining amount not levied will be lost.

L-2 Example

- Taxing district was notified by county that their share of the judgment was \$1,000.
 - They could levy the entire \$1,000 this year or,
 - Choose to levy, all or a part, over a 2 year period.
 - **WARNING**: In order to use the 2 year method the amount remaining to be levied in the 2nd year must exceed \$100.

2014 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the L-2 worksheet and applicable "Voter Approved Fund Tracker" 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 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
63-1305 Judgment	500				500
Column Total					

The above L-2 shows the district is levying ½ of their total judgment this year. Presumably they will levy the remaining \$500 next year. Any remainder not levied in year 2 will be lost.

Rule 803T

- L-2 submitted to the each county **MUST** be signed.
- Unless otherwise provided for in Idaho Code budget requests for the property tax funded portions of the budget shall not exceed the amount published in the notice of budget hearing.
- The levy approved by the State Tax Commission shall not exceed the levy computed on the amount shown in the notice of budget hearing.
- Subtract all replacement monies on the L-2 worksheet, exception for charter school district with M&O levy.

Plant Facilities FAQ's

- How many plant facilities levies can a district have?
 - The law and IDAPA Rule 801 indicate that only one (1) plant facilities fund can exist at a time. Voters may be asked to increase the length or amount of the existing plant facilities fund.
- Can a school district levy property tax for a second “plant facilities reserve fund levy for safe schools facilities” pursuant to I.C. §33-804A?
 - No. This statute merely sets up conditions under which a plant facilities fund can last for up to 20 years.
- State Authorized Plant Facilities Levy **does not** count toward the “only one” limit.
- COSA Plant Facilities – May be levied in the same year as those listed above. Maximum term is 3 years. (separate line items on L-2 and voter approved fund tracker)

School Supplemental (overrides)

Provisions outlined in Idaho Code Section 33-802

2 year supplemental (I.C. §33-802(3)):

- Simple majority to approve.

Permanent Supplemental (I.C. §33-802(5)):

- Has had a supplemental equal to or greater than 20% of the total general maintenance & operation fund for at least seven (7) consecutive years.
- Must be approved by a simple majority of the district electors voting. (only 4 school districts use this provision).

School Property Tax Forms



State Tax Commission's Web Page: tax.idaho.gov

The screenshot shows the website's navigation bar with links for IDAHO.GOV, SITEMAP, and NEWSROOM. Below this is the main header with the IDAHO State Tax Commission logo. A secondary navigation bar contains links for HOME, TAX TYPES, ONLINE SERVICES, FORMS/PUBS, TAX PROS, GOVERNANCE, and CONTACT US. The 'Our mission' section includes a quote: "To provide courteous, quality services and to administer the state's tax laws in a just, timely and cost-effective manner to benefit Idaho citizens." Below this is a featured article for "Retirees" with a photo of an elderly woman and the text "Information on retirement benefits [and more.](#)". The "Latest News" section lists three articles from 2013: "Decisions added to the web.", "Missed last week's income tax deadline? Here's what to do", and "New Idaho law allows property tax exemption for \$100,000 in personal property value for businesses". The "Stay informed" section features social media icons for Twitter, YouTube, and RSS. The "Quick Picks" section lists two items: "NEW! May 1: Personal Property Exemption Location application form due" and "New Idaho law allows businesses to". A "NEED HELP" banner with a woman's face and the text "NEED HELP FILING OR PAYING?" is also visible. A blue callout box with a white arrow points to the "FORMS/PUBS" link in the navigation bar.

IDAHO.GOV SITEMAP NEWSROOM

IDAHO State Tax Commission

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

Our mission

To provide courteous, quality services and to administer the state's tax laws in a just, timely and cost-effective manner to benefit Idaho citizens.

Retirees

Information on retirement benefits [and more.](#)

Latest News

04-26-2013 [Decisions added to the web.](#)

04-22-2013 [Missed last week's income tax deadline? Here's what to do](#)

04-17-2013 [New Idaho law allows property tax exemption for \\$100,000 in personal property value for businesses](#)

04-15-2013

Stay informed

Twitter YouTube RSS

Quick Picks

- NEW!** [May 1: Personal Property Exemption Location application form due](#)
- [New Idaho law allows businesses to](#)

NEED HELP FILING OR PAYING?

To find the Budget and Levy form etc. Click on the "Forms/Pubs" button.

IDAHO State Tax Commission

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

Forms and Other Public



This page provides several ways to find tax publications online. We also have a page listing [reports](#) and publications from the IRS for federal tax publications available at [the IRS website](#).

Sales tax, income tax withholding, and other tax forms are **not available on our website**. We can only mail these forms to the owner (or designated [Power of Attorney](#)) because of state law. [Contact us](#) if you need a replacement sent, or file a request for a replacement.

Our most-requested documents

- [Power of Attorney - POA](#) (01-07-2012)
- [Request for Copies of Tax Returns](#) (01-07-2012)
- [Sales Tax Resale or Exemption Certificate](#) (04-01-2012)
- [Employee's Idaho Military Spouse Withholding Certificate](#) (04-01-2012)
- [Guide to Idaho Income Tax Withholding](#) (06-21-2012)
- [Withholding Brackets and Tables](#) (03-28-2013)

Lists of forms and publications by TAX TYPE:

- Find [beer tax documents](#) or visit the [beer tax page](#)
- Find [cigarette tax documents](#) or visit the [cigarette tax page](#)

- 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
- Sales & Use Taxes
- Withholding

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Select "Property Tax"

Events and due dates:



Find PROPERTY TAX forms and publications by category

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- [Budget and levy](#) documents
- [GIS](#) documents
- [Homeowners](#) documents
- [Operating property](#) documents
- [Policy](#) documents
- [Property tax reduction or deferral](#) documents
- [Timber & forestland](#) documents

Now Select “Budget and Levy” documents

Visit more [property tax pages](#) for additional information. Many [reports and statistics](#) are also available.

Technical support documents for COUNTIES

AS/400 Program Documentation for:

- [Ag Land \[AG\]](#)
- [Deferred Forestland \[DF\]](#)
- [Forest Protection \[FP\]](#)
- [Resd/Comm Land \[LD\]](#)
- [Manufactured Homes \[MH\]](#)
- [Miscellaneous \[MS\]](#)
- [Parcel Master \[PM\]](#)
- [Personal Property \[PP\]](#)
- [ProVal \[PV\]](#)
- [Residential \[RC\]](#)
- [Sales \[SL\]](#)
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IDAHO State Tax Commission

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Forms and form instructions

» [Idaho Business Registration \(IBR\) online application](#) »

- [Budget Hearing Notice Noncompliance List](#) (02-26-2014)
- [L-2 County Only](#) (03-21-2013)
- [L-2 County w/Road and Bridge](#) (03-21-2013)
- [L-2 General](#) (03-21-2013)
- [L-2 General](#) (03-21-2013)
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- [L-2 Hospital](#) (03-21-2013)
- [L-2 School](#) (03-21-2013)
- [L-2 School](#) (03-21-2013)
- [L-2 School Worksheet](#) (06-11-2013)
- [L-2 Worksheet](#) (06-11-2013)
- [Maximum Budget & Foregone Amount Worksheet](#) (03-20-2014)
- [Maximum Statutory Levy Rates](#) (03-21-2013)
- [Public Budget Hearing Requirements](#) (06-07-2012)
- [Recovered / Recaptured Property Tax Substitute Funds List](#) (03-20-2012)
- [Recovered / Recaptured Property Tax Substitute Funds List](#) (03-20-2012)

Agricultural Replacement, Personal Property Reimbursement, PacifiCorp Judgment Amounts click this link.

Go to information:

- [on Taxpayer Rights](#)
- [for Individuals](#)
- [for Businesses](#)

Here are all of the L-2s PDF- Print and fill in by hand.
Excel – Save on your computer and fill.
Other - Maximum Budget and Foregone Amount worksheets, and the Maximum Levy Rate list.



2014 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name:

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Column Total:	-	-	-	-	-

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:** () _____

School District L-2 Worksheet (attach to the L-2 form)

District Name:

Enter Year:

2014

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 Foregone Amount Worksheet".

(1)

Multiply line 1 by 3%.

(2)

-

New Construction & Annexation budget increases:

Enter the 2014 value of district's new construction roll from each applicable county below:

County Name

Value

May include negative values due to loss of site improvement exemption.

(A)

(B)

(C)

(D)

Total of New Construction Roll Value for the District:

(3)

-

Enter the 2014 value of annexation from property assessed by the county.

(A)

Enter the 2014 value of annexation from **Operating Property**.

(B)

Total Annexation Value:

(4)

-

Enter the total 2013 Hypothetical 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)

-

Maximum Allowable Non-exempt Tort Fund Property Tax Budget:

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 recovered Homeowner's Exemption property tax.

(11)

Enter recaptured Qualified Investment Exemption.

(12)

Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).

(13)

-

Tort Fund Less Property Tax Replacement:

If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.

(14)

-

If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.

(15)

-

The total of Column 5 of the L-2 form must equal the amount shown on line 13.

List the amount of personal property reimbursement received on line 10. Except for Boise School #1. Rule 803T.

Voter Approved Fund Tracker
Attach to L-2 Form If Applicable

District Name: _____

Fund	Date of Election (If current year attach copy of Ballot)	Term of Initiative		Annual Amount Authorized by Voters	1st Calendar Year Levied
------	--	-----------------------	--	---------------------------------------	-----------------------------

Override Funds Available to All Districts

2 Yr Override I.C. §63-802 (All Districts)					
Permanent Override I.C. §63-802 (All Districts)					

School District Funds

Supplemental Funds

Temporary School Supplemental I.C. §33-802(3)					
Permanent School Supplemental I.C. §33-802(5)					
Plant Facilities Transfer to Supplemental I.C. §33-804					

(Total Plant Facilities and Transfer to Supplemental can not exceed the annual Plant Facilities approved by voters.)

Cosa Funds

COSA Funds (50% Voter Approval 10 yr)					
COSA Maintenance (2/3 Voter Approval 10 yr)					
COSA Plant Facilities (3 yrs)					

Plant Facilities Funds

Plant Facilities (10 yrs)					
---------------------------	--	--	--	--	--

If voters appro
 Safe School Plant Fac
 If voters appro

New info for bonds. If bond refinanced put check mark and list new expiration date.

District Bond Fund(s) (refer to district code for specifics)

	Date of Election	Term of Bond	Refinanced √ = Yes	Expiration Date	Current Property Tax Request
Bond (1)					
Bond (2)					
Bond (3)					
Bond (4)					

the amount of increase here.				
Safe School Plant Facilities (20 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				
District Bond Fund(s) (refer to district code for specifics)				
		Date of Election	Term of Bond	Current Year's Property Tax Request
				1st Calendar Year Levied
Bond (1)		4-23-98 refunded	5 years	
Bond (2)		9-19-02 refunded	7 years	
Bond (3)				
Bond (4)				

Attach to your L-2 form and return to your County Clerk.

Modified 3/9/2012

EFO001

In this example Both Bonds should be expired and not listed. STC needs to know exactly how many bond(s) are still owed by the district, not what they refinanced. Using the new form put a checkmark next to both listed bonds indicating that they have been refinanced and the expiration date is XXXX.

Property Tax Replacement Money and its effect on the Computation of the Maximum Non-Exempt P-Tax Budget to be Levied by School Districts.

Example: School L-2 Worksheet if P-Tax Replacement \$ are Less Than Allowable Maximum Property Tax Budget

School District L-2 Worksheet (attach to the L-2 form)				
District Name: Sample School District		Enter Year:	2014	
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 Foregone Amount Worksheet".			(1)	17,479
Multiply line 1 by 3%.			(2)	524
New Construction & Annexation budget increases:				
Enter the 2014 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	745,862		
County B	(B)	109,528		
County C	(C)	926,990		
	(D)			
Total of New Construction Roll Value for the District:	(3)	1,782,380		
Enter the 2014 value of annexation from property assessed by the county.	(A)			
Enter the 2014 value of annexation from Operating Property .	(B)			
Total Annexation Value:	(4)	-		
Enter the total 2013 Hypothetical levy rate.	(5)	0.000176893		
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	315
Annexation budget increase (multiply line 4 by line 5).			(7)	-
Maximum Allowable Non-exempt Tort Fund Property Tax Budget:				
Add lines 1+2+6+7.			(8)	18,318
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money.	(9)	17,000		
Enter yearly amount of the personal property replacement money.	(10)	300		
Enter recovered Homeowner's Exemption property tax.	(11)			
Enter recaptured Qualified Investment Exemption.	(12)			
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	17,300
Tort Fund Less Property Tax Replacement:				
If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	1,018
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.	(15)			
The total of Column 5 of the L-2 form must equal the amount shown on line 13.				

This is the maximum amount available to levy for the tort fund.

Example of L-2 if School's Property Tax Replacement \$ Less Than Allowable Maximum P-Tax Budget

2014 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name:

Sample School District

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	25,000		6,682	17,300	1,018
Bond (2006)	1,500,000				1,500,000
Column Total:	1,525,000	-	6,682	17,300	1,501,018

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.

This L-2 example shows how to complete the L-2 if the school district's maximum property tax portion of its tort fund budget is greater than their Property Tax replacement money.

In this example there will be a property tax levy for a tort fund.

Example of L-2 Worksheet if School's P-Tax Replacement \$ are More Than Allowable Maximum Property Tax Budget

School District L-2 Worksheet (attach to the L-2 form)				
District Name: Sample School District		Enter Year:	2014	
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 Foregone Amount Worksheet".			(1)	17,479
Multiply line 1 by 3%.			(2)	524
New Construction & Annexation budget increases:				
Enter the 2014 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	745,862		
County B	(B)	109,528		
County C	(C)	926,990		
	(D)			
Total of New Construction Roll Value for the District:		(3)	1,782,380	
Enter the 2014 value of annexation from property assessed by the county.		(A)		
Enter the 2014 value of annexation from Operating Property .		(B)		
Total Annexation Value:		(4)	-	
Enter the total 2013 Hypothetical levy rate.		(5)	0.000176893	
New Construction Roll budget increase (multiply line 3 by line 5).			(6)	315
Annexation budget increase (multiply line 4 by line 5).			(7)	-
Maximum Allowable Non-exempt Tort Fund Property Tax Budget:				
Add lines 1+2+6+7.			(8)	18,318
Property Tax Replacement:				
Enter yearly amount of the agricultural equipment replacement money.		(9)	17,000	
Enter yearly amount of the personal property replacement money.		(10)	3,000	
Enter recovered Homeowner's Exemption property tax.		(11)		
Enter recaptured Qualified Investment Exemption.		(12)		
Enter the total of lines 9 thru 12: (Must match col. 5 budget total of L-2).			(13)	20,000
Tort Fund Less Property Tax Replacement:				
If the total property tax replacement, reported on line 13, is less than or equal to the amount on line 8 enter the difference here. This represents the maximum allowable property tax portion of your tort fund.			(14)	
If the total property tax replacement, reported on line 13, exceeds the amount shown on line 8 enter the difference here. This is the amount of property tax replacement that must be subtracted from any other available funds levying property taxes.		(15)	1,682	
The total of Column 5 of the L-2 form must equal the amount shown on line 13.				

Since line 13 is larger than line 8 this district will not have a tort fund levy and will need to deduct the \$1,682 from some other fund.



Example of L-2 Worksheet if School's Property Tax Replacement \$ is More Than Allowable Maximum Property Tax Budget

2014 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the L-2 worksheet and applicable "Voter Approved Fund Tracker" must be attached)

District or Taxing Unit's Name:

Sample School District

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 13 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	25,000		6,682	18,318	-
Bond (2006)	1,500,000			1,682	1,498,318
Column Total:	1,525,000	-	6,682	20,000	1,498,318

This L-2 example shows how to complete the L-2 if the school district's maximum property tax portion of its tort fund is less than their total property tax replacement money.

Any remaining property tax replacement money must be deducted from any other property tax funds.

APPENDIX

Fee Increase

Per Idaho Code §63-1311A

- ✓ **Increase in excess of 5% of:**
 - a. The last fee collected, (individual not cumulative total) or;**
 - b. A decision to impose a new fee.**

- ✓ **Requires notifying the public by:**
 - a. Newspaper as defined by Idaho Code §60-106, or;**
 - b. 3 Public meeting held in 3 different locations within the district's boundary, or;**
 - c. Single mailing notice to all district's residents.**

Maximum Levy

SCHOOL DISTRICTS

Maintenance and Operation	33-802(6)	N/A
Maximum property tax determined by multiplying the higher of the actual or adjusted calendar year end taxable market value by multiplier Boise #1.		
Budget Stabilization Fund.....	33-802(2)	N/A
Maximum amount provided by Dept of Education.		
Emergency Fund	33-805/63-805	.0006
Supplemental (override).....	33-802(3)	No Limit
Indefinite Term Supplemental	33-802(5)	
Transfer from existing Plant Facilities.....	33-804A	No Limit
Judgment Obligation	33-802(1)	No Limit
Bond	33-802(1)	No Limit
(See code for specifics) (if failed must wait 2 months 63-1309)		
Tuition.....	33-1408	No Limit
Cooperative Service Agency (COSA)	33-317(2)	.001
(Simple majority voter approval not to exceed 10 years)		
Constructing/Maintaining Facilities of COSA.....	33-317(3)	.004
(2/3 voter approval not to exceed 10 years)		
Migrant Workers.....	33-803	.001
State Authorized Plant Facilities Levy.....	33-909	Set by Dept of Ed.
Not associated with other Plant Facilities levies. Plummer/Worley #41 base levy is 0.001368485		

(Simple majority voter approval not to exceed 10 years)

Constructing/Maintaining facilities of COSA..... 33-317(3) .004
(2/3 voter approval not to exceed 10 years)

Maximum Levy

Migrant Workers 33-803 .001

State Authorized Plant Facilities Levy..... 33-909 Set by Dept of Ed.
Not associated with other Plant Facilities levies.

Plummer/Worley #41 base levy is 0.001368485

SCHOOL DISTRICTS

Tort

Insurance Premiums 6-927 No Limit
Claims or Judgment 6-928 No Limit

Plant Facilities Section

Plant Facility 33-804 N/A

The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 10 years.

Plant Facility for Safe School Facilities..... 33-804A N/A

Same as plant facility in 33-804 but term is for 20 years.
Certain criteria must be met for this extended term

COSA School Plant Facilities Levy..... 33-317A No Limit

The amount of dollars stated on the election notice(s) cannot exceed the prior year December 31 actual market value multiplied by .004. Term is 3 years.