

2014  
Annual  
Report

Idaho  
State Tax  
Commission

**IDAHO**  
State Tax Commission



People + Process + Image = Evolve

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## **Our mission**

To administer the state's tax laws in a fair, timely, and cost-effective manner to benefit all Idaho citizens.

## **Our goals**

These goals are the guiding principles by which we have chosen to do business:

- Administer tax law and develop rules and policies that promote fairness, consistency, compliance, security, and public confidence.
- Promote and model behaviors that result in a high-quality work force of employees who take pride in their work and the agency.
- Seek and implement efficient operations within the agency to support our mission.
- Expand and enhance how the agency thinks about, maintains, and uses data to inform internal and external decision making.

**tax.idaho.gov**

## Idaho State Tax Commission 2014 Annual Report



A taxpayer hands his tax return to employee Doreen Warren during our curbside collection on April 15.



A postal service worker and employee Deanna Messinger unload mail for the Tax Commission.



Craig Johnson and Wilma Robertson, Geographic Information Systems (GIS) staff, review a map.

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1.3 million  
tax returns

processed  
in FY2014

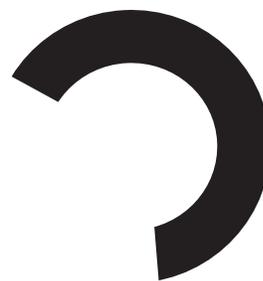
\* all tax types



78% of individual  
income tax returns  
were e-filed



55.5% of business  
income tax returns  
were e-filed



59.6% of payments  
were received  
electronically

\$318 million

in individual income tax REFUNDS issued

221,120 taxpayers

used our "Where's My Refund?" tool

**CLOSED**

19,442 audits completed

94,455 collection cases closed

We've chosen one word to describe what the Idaho State Tax Commission is presently doing. That word is "evolve." A thesaurus defines it as "change, grow, progress, advance, develop, go forward." All of that describes the transition we're experiencing with our people, processes, and image.

You'll find more information on each of those categories in this year's redesigned annual report, which is intended to focus on information we think is most relevant to our varied audiences. For example, this year we created a page on identity theft and tax fraud, to explain some of the biggest challenges facing us—and taxpayers.

Without our dedicated employees, we couldn't achieve the ambitious goals we've set for ourselves in our strategic plan. But change brings the need to look at how we're deploying our staff. We're making adjustments as needed in job duties, classifications, and keeping an eye on the agency's overall needs when filling vacancies.

We're also mindful that, as the economy keeps improving, we face greater challenges in attracting and retaining staff, especially in the areas of information technology and audit. And, as close to a quarter of our

employees are eligible to retire in the next 10 years, we are focused more than ever on the need for succession planning.

We launched an agency-wide effort this past year to bring our computer infrastructure current with processing and security needs. That project also makes it possible to improve customer service with an enhanced Taxpayer Access Point system, which you'll be hearing more about in 2015.

We've had some heart-to-heart talks with stakeholders about the Tax Commission's image, and we've been working hard to improve perceptions through education and outreach. We're reaching out more to business leaders and organizations, sharing our message with them, and explaining how and why we do what we do. And we're doing more to educate taxpayers about their rights in dealing with us.

Also, our new emphasis on data-driven decisions is providing us with the metrics we need to not just keep up with changes, but to anticipate and prepare for them in the future. As always, we invite your comments on our people, processes, and image. You'll find a list of contacts at [tax.idaho.gov/contact](http://tax.idaho.gov/contact).



Rich Jackson  
Chairman



Tom Katsilometes  
Commissioner



Ken Roberts  
Commissioner

# People

## OUR EMPLOYEES

### Training for long-term investment

As part of our ongoing commitment to employees, we've made training a top priority.

- **New online learning management system.** We implemented an online learning system that allows employees to improve their skills and professional development. The system has more than 3,600 courses, including modules on leadership, customer service, project management, and team building. Employees take the training when it fits their schedule, and the system tracks the training.
- **Suicide prevention training.** We partnered with the Suicide Prevention Action Network of Idaho and the Idaho Suicide Prevention Hotline to bring suicide awareness training for employees who may encounter taxpayers who threaten to harm themselves or others.
- **Lunch and learn classes.** We provided classes during the lunch hour once a month to help employees live a fuller life. Classes focused on retirement, preventing identity theft, staying healthy, managing

stress, caregiving, getting out of debt, and employee benefits.

### Agency boosts employee pay

After several years of economic downturn and lack of pay raises for employees, agency executives managed to reward employees with a pay increase, along with an increase approved by the Legislature. Employee turnover eased in the wake of this progress, and the agency's leadership team pledged to keep exploring ways to benefit employees. As the economy continues to improve, our goal is to be competitive to attract quality employees.

### Nearly 1,000 years of state service

Each month, the agency honors employees who have achieved milestones in their years of service with the state. In 2014, employees celebrated milestones from 5 to 45 years, with 18 employees achieving 25 or more years of service. The accumulated milestones add up to nearly 1,000 years of service to the state.



Tawnya Eldredge, the agency's identity theft expert, teaches employees how to safeguard their identities.

# Process

HOW WE DO THINGS

## Taxpayer database upgraded

Most of the agency's employees were affected by a huge project to upgrade our taxpayer database (GenTax). The upgrade required more than 37,000 staff hours to define, develop, and test the system. In addition, more than 400 of our employees received 15 to 20 hours of training on how to use the upgraded software. The upgrade allowed us to streamline our processes, provide better security for tax data, and strengthen our internal controls. The second phase of this project will launch in January of 2015 and include an online taxpayer access point (TAP) that lets taxpayers manage their accounts.

## New 911 fee implemented

When the Legislature created a new fee on the sale of prepaid wireless service, the Tax Commission worked through the challenges of identifying which retailers were impacted by the new fee and establishing a new tax system to process the fee's reports and payments. This included developing new forms, instructions, and procedures, as well as programming our computer system.

## New payment filing cycle completed

A new law changed the payment filing cycle for about 600 large employers with annual income tax withholding of \$240,000 or an average of \$20,000 per month. The law required us to implement programming and procedural changes and update tax forms and *A Guide to Idaho Income Tax Withholding*.

## 6-month payment plan option offered

We introduced a special payment plan that allows eligible individuals to pay off their tax debt in six monthly payments without having a lien filed against their property. More than 1,650 taxpayers took advantage of this plan in the first 11 months it was available.

## Taxes collected from state vendors

We worked with the State Controller's Office to set up a program to retrieve state payments owed to vendors who do business with the state but don't pay their taxes. So far, we've recovered more than \$129,000 that would have otherwise gone uncollected.

## Data analysis plays larger role in decision making

We hired a research analyst to help us expand and enhance how the agency thinks about, maintains, and uses data to inform internal and external decision making (a new strategic goal). This analyst has already helped reduce the time the Collection staff spends compiling and reporting data.



Employee Renee Poe processes a tax return and payment.

# Image

## HOW WE INTERACT WITH STAKEHOLDERS

### More resources added to our website

We continued to expand our website, tax.idaho.gov, with more resources for taxpayers. New features include:

- A **Taxpayer Rights Web page** to help taxpayers understand their rights when doing business with us. The page includes links to the Idaho Taxpayer Bill of Rights and to brochures we use to inform taxpayers of their rights in specific circumstances.
- A form to **request public records** from our agency and a Public Records Requests Web page that explains what public records are and how to request them.
- A **Payment Options section** featuring information about avoiding a tax debt, tax bills, forced collection actions, and making payment arrangements.
- A **news and updates list for tax professionals**. The list is an easier way for them to track the information they need to help their clients.
- An **Intro to Use Tax video**, which explains what Idaho use tax is, how it's calculated and reported, and gives examples of when use tax is owed.

### Agency reaches out across the state

To get input from taxpayers:

- We toured the state in the spring to get feedback from tax preparers about their experience with the tax season and our agency during the filing season that just ended. A fall tour provided training for tax practitioners in advance of the next filing season.

- Our commissioners and their representatives attended Governor Otter's Capital for a Day in Grace, Craigmont, and Potlatch to answer tax questions posed by citizens.

- We joined the chambers of commerce in Boise and our field office locations to network with business owners and learn more about the tax issues they need information on.

- Our commissioners met with editorial boards of newspapers across the state and with the Associated Press to discuss tax issues and answer questions about our business processes.

### New businesses get help

We expanded our efforts to reach new business owners to help them with their tax reporting obligations. The Audit and Collection Divisions work together to welcome those businesses to Idaho by providing information and visits from agency staff to explain how to comply with Idaho's tax laws.

### Idaho hosts western tax conference

The Tax Commission coordinated a tax conference in Boise for tax revenue agency administrators from 14 western states and tax industry representatives from across the nation. The annual conference was sponsored by the Western States Association of Tax Administrators (of which Idaho is a member) and attracted more than 200 attendees.

Most of Idaho’s tax revenues come from income tax, sales/use tax, and property tax. Here’s a list of the taxes the state collects.

## Tax rates

Tax	Rate	Notes
Beer	\$0.15/gallon	Beer over 4% alcohol content is taxed as wine.
Boise Auditorium District	5%	On hotel/motel occupants in the Boise metropolitan area, except for long-term (more than 30 consecutive days) residents.
Cigarette	\$0.57 for a package of 20	Wholesalers pay this tax to the Tax Commission.
Corporate net income	7.4%	On Idaho taxable income. Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (with the sales factor double-weighted).
Electricity	.5 mill per kilowatt hour	On water-generated electricity, except there is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Fuels: Aviation fuel Diesel Gasoline Jet fuel Natural gas Propane Transfer fee	\$0.07/gallon \$0.25/gallon \$0.25/gallon \$0.06/gallon \$0.197/therm \$0.181/gallon \$0.01/gallon	Users get refunds of tax used for nonhighway use, off-road equipment, and auxiliary engines.  <i>Transfer fee:</i> Charged on all fuels except gaseous (propane and natural gas).
Individual income	1.6% to 7.4%	On Idaho taxable income. The rate depends on income.
Mine license	1%	On value of ores mined or extracted.
Prepaid wireless E911 fee	2.5% of service price	
Sales/Use	6%	On retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except for stays of more than 30 days). Use tax applies if sales tax wasn’t paid at the point of purchase. Exceptions include sales of water, gas, or electricity by utilities; motor fuels (which are taxed separately); prescription drugs; certain tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Severance	2.5%	On market value of oil and gas produced or sold in Idaho.
Tobacco	40% of wholesale price	On all tobacco products except cigarettes.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	\$0.45/gallon	Beer over 4% alcohol content is taxed as wine.

Property tax is collected by the counties and taxing districts to provide local services and isn’t listed above.

This is a two-year comparison of revenues by category. These figures represent gross collections.

# Revenues

Source	FY2013	FY2014	Change
Beer tax	\$4,104,760	\$4,025,008	-1.94%
Boise Auditorium District tax	4,257,237	4,647,527	+9.17%
Cigarette tax	37,845,954	36,470,994	-3.63%
Corporate income tax	223,113,635	217,543,706	-2.50%
E911 fee	n/a	567,475	n/a
Electricity (kilowatt hour tax)	1,919,852	1,839,875	-4.17%
Estate tax	70,000	-70,000	-200.00%
Illegal drug tax	151	150	-0.33%
Individual income tax	1,609,389,842	1,654,830,047	+2.82%
Local option tax	2,837,587	4,474,694	+57.69%
Mine license tax	959,166	842,686	-12.14%
Miscellaneous revenues	161,649	180,716	+11.80%
Motor fuels taxes	242,069,051	245,310,930	+1.34%
Railroad Car Co. property tax	120,656	46,124	-61.77%
Sales/Use tax	1,313,371,986	1,369,521,594	+4.28%
Severance (oil and gas tax)	n/a	639	n/a
Suspense (source not identified)	135,778	159,655	+17.59%
Tobacco tax	11,460,292	11,317,923	-1.24%
Travel & convention tax	7,501,871	8,112,343	+8.14%
Wine direct shipper fee	10,638	14,013	+31.73%
Wine tax	4,712,660	4,988,783	+5.86%
<b>Total Gross Receipts</b>	<b>\$3,464,042,765</b>	<b>\$3,564,824,881</b>	<b>+2.91%</b>
<b>Cost to collect tax revenues</b>			
	FY2013	FY2014	
	\$32,513,000	\$32,945,100	

It costs less than a penny to collect one dollar.

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid.

## Audit

Source	FY2011	FY2012	FY2013	FY2014
Sales/Use	\$11,182,156	\$10,624,600	\$11,601,782	\$17,602,347
Withholding	468,118	590,254	626,049	308,210
Motor fuels	630,762	844,900	785,890	433,338
Miscellaneous*	199,716	269,260	856,796	137,408
Individual income	22,635,351	24,318,649	21,126,335	7,217,552
Corporate income	22,336,471	10,778,918	39,686,872	12,256,589
Estate	600,188	0	0	0
Hotel/motel**	16,940	31,940	25,270	24,777
<b>Total</b>	<b>\$58,069,701</b>	<b>\$47,440,521</b>	<b>\$74,708,994</b>	<b>\$37,980,221</b>

\* Beer tax, cigarette tax, tobacco tax, wine tax

\*\* Boise Auditorium District tax, travel & convention tax

## Collection

	FY2011	FY2012	FY2013	FY2014
<b>Total</b>	<b>\$124,020,622</b>	<b>\$104,842,342</b>	<b>\$105,476,949</b>	<b>\$107,183,361</b>

## State & local taxes collected

Corporate income	\$190,300,000
Individual income	1,337,300,000
Motor fuels	236,700,000
Property	1,552,500,000
Sales	1,365,700,000
Other	77,600,000

FY2014 for income tax, motor fuels tax, sales tax, other.  
Net collections after refunds.

Calendar year 2014 for property tax. Amounts budgeted by taxing districts.

"Other" accounts for 1.6%

corporation income tax 4.4%  
motor fuel tax 5.0%

individual 28.1%  
income tax

sales tax 28.7%

property tax 32.6%

# Identity theft

The number of identity theft cases reported to the Tax Commission nearly quadrupled from last year.

Identity theft occurs when a person knowingly and wrongfully obtains and uses someone else's personal data (Social Security number, name, address, etc.) in a way that involves fraud or deception for economic gain or benefits. The economic gain or benefit may be from filing fraudulent tax returns, obtaining credit, or receiving social benefits such as welfare or Medicaid.

Once we learn of an identity theft case, the Tax Commission helps the victim:

- Understand the impact of having one's identity stolen,
- Compile a list of actions to take,
- Resolve any tax issues with the state, and
- Find a safe way to file taxes in the future.

## Idaho identity theft cases (by tax year) reported to the Tax Commission



## Types of tax identity theft we see:

- Stolen tax identity: Filing a tax return using someone else's identity to get a refund
- Dependent identity theft: Falsely claiming dependents on a tax return

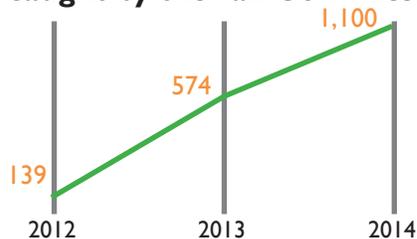
# Tax fraud

Tax fraud occurs when someone files a tax return to receive a refund they're not entitled to. In just the last year, we've seen a 92% increase in confirmed fraudulent tax returns.

The Tax Commission uses a variety of ways to check for fraud and is constantly looking for ways to improve its effectiveness. Some of our checks include:

- Manual review of returns
- Automated reviews
- Verification from other sources

**Confirmed fraudulent returns caught by the Tax Commission**



**Dollars saved from going to fraudsters**



Identity theft-related tax fraud occurs when someone purposely files a return using another individual's information. The Tax Commission caught 260 fraudulent returns from identity theft in 2014, and prevented \$430,305 from being refunded to the wrong person.

These figures indicate how the tax revenues collected in Idaho were distributed.

Fund	FY2013	FY2014	Change
General Fund	\$2,602,275,970	\$2,659,410,999	+\$57,135,028
Fish & Game Donation	35,736	31,740	-3,996
Abandoned Mine & Oil & Gas Conserv	273,786	267,609	-6,177
Petroleum Storage Trust	2,117,305	2,138,405	+21,100
Cancer Control Fund	306,701	301,035	-5,666
Central Tumor Registry	122,679	120,416	-2,263
Substance Abuse Treatment	1,385,580	1,402,575	+16,995
County Juvenile Probation Svcs	4,302,608	3,887,138	-415,470
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	7,397,050	8,005,702	+608,652
Veterans Support Donation	39,888	40,436	+548
Cooperative Welfare Fund	299,620	280,685	-18,935
State Aeronautics Fund	1,883,891	1,762,211	-121,679
Parks & Recreation Motor Fuels	4,595,272	4,663,328	+68,056
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
State Highway Account	15,284,515	15,375,784	+91,268
Highway Distribution Fund	207,008,128	208,255,813	+1,247,685
Search & Rescue Fund	39,554	40,139	+586
Motor Fuel Distribution Fund	-57,664	-264,945	-207,282
E911 Wireless	n/a	555,571	n/a
Multistate Tax Compact	2,011,916	2,321,260	+309,344
Oil & Gas Local Economic Development	n/a	41	n/a
Administrative & Accounting Fund	247,963	426,326	+178,363
Motor Fuels Administrative Fund	3,796,200	4,390,200	+594,000
Wine Direct Shipper Fee to ISP	2,375	3,725	+1,350
Permanent Building Fund	30,512,235	39,090,749	+8,578,514
Miscellaneous Income	150,464	169,466	+19,002
Opportunity Scholarship	10,426	9,339	-1,087
Public School Endowment	5,142,072	4,436,662	-705,410
Children's Trust Donation	42,404	42,317	-88
Sales Tax - Cities & Counties	165,327,944	172,296,769	+6,968,825
Sales Tax - Personal Property	n/a	18,933,640	+18,933,640

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Fund	FY2013	FY2014	Change
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project	3,947,100	5,436,472	+1,489,372
Sales Tax - Election Consolidation	4,308,619	4,393,098	+84,478
Counties - Estate Tax	7,000	-373,826	-380,826
Refund Fund	379,345,374	383,425,888	+4,080,514
Refund Fund - County Juvenile Prob Sv	718,808	503,328	-215,480
Suspense Fund	162,115	183,468	+21,353
Boise Auditorium District	4,240,135	4,635,888	+395,752
Grape Growers & Wine Producers	235,463	249,075	+13,612
Guard & Reserve Support Donation	30,156	26,598	-3,558
Idaho Food Bank Donation	124,331	107,397	-16,934
Special Olympics Donation	23,546	24,762	+1,216
Local Option Tax	2,708,396	4,180,355	+1,471,959
Oil & Gas - Cities & Counties	n/a	143	n/a
<b>Total</b>	<b>\$3,464,042,765</b>	<b>\$3,564,824,881</b>	<b>+\$100,782,116</b>

## Tax revenue sharing

In FY2014, 11.5% of Idaho's sales tax revenue was distributed to local governments.

About 3.24% of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, with the other half based on the market value of property in each city. Another 3.24% of the sales tax revenue was distributed directly to counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.13% of the sales tax was distributed to counties and cities according to a complex formula based on amounts received in 1999 and current population (for cities and counties). And .89% of the sales tax revenue was distributed to nonschool taxing districts based on the same 1999 formula mentioned and a proportionate share of each district's property tax budget.

Eligible taxing districts received \$8,500,000 annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. Election consolidation distributions equaled \$4,400,000. Personal property reimbursement to taxing districts totalled \$18,900,000.

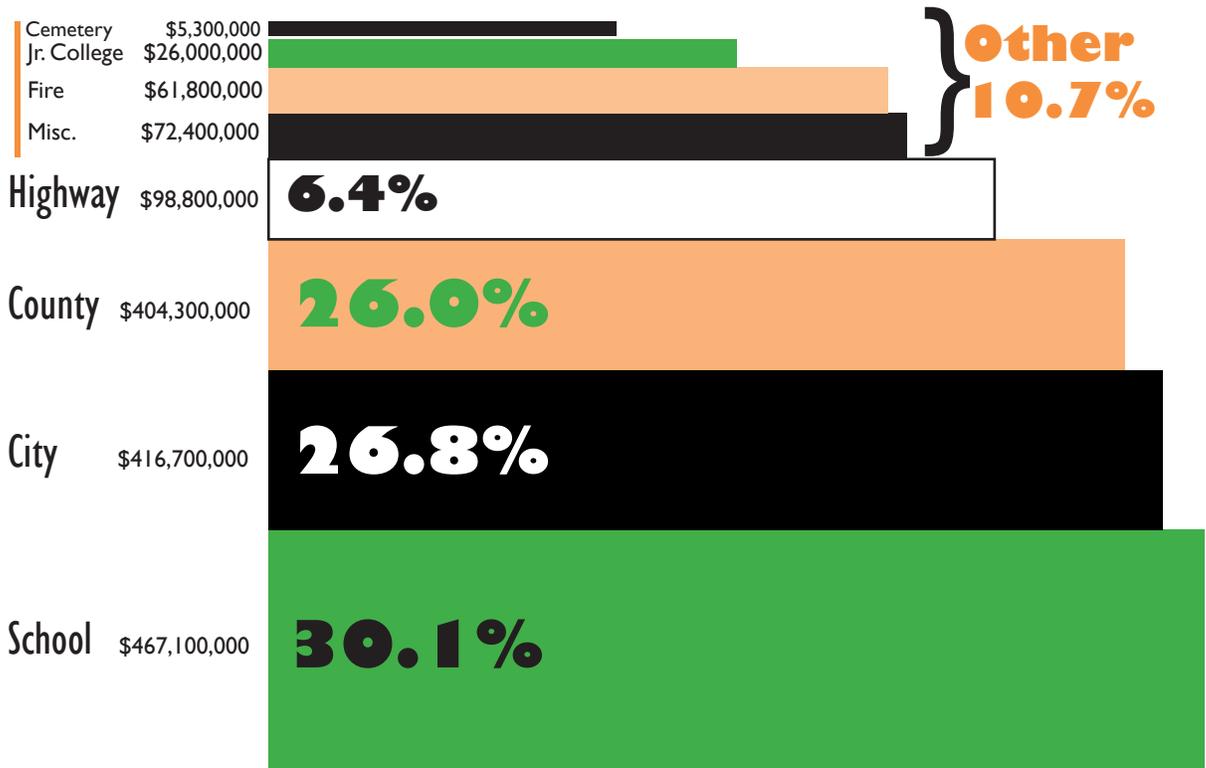
Small amounts of lottery withholding were distributed to eligible counties. Distributions were made after the end of each quarter, so the FY2014 fourth quarter portion of these totals was distributed in July 2014 (FY2015).

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc.

Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 13 percent of taxing districts didn't levy property taxes in 2014.

Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2014 there were 3,315 tax code areas in Idaho.

## How taxing districts will use 2014 taxes

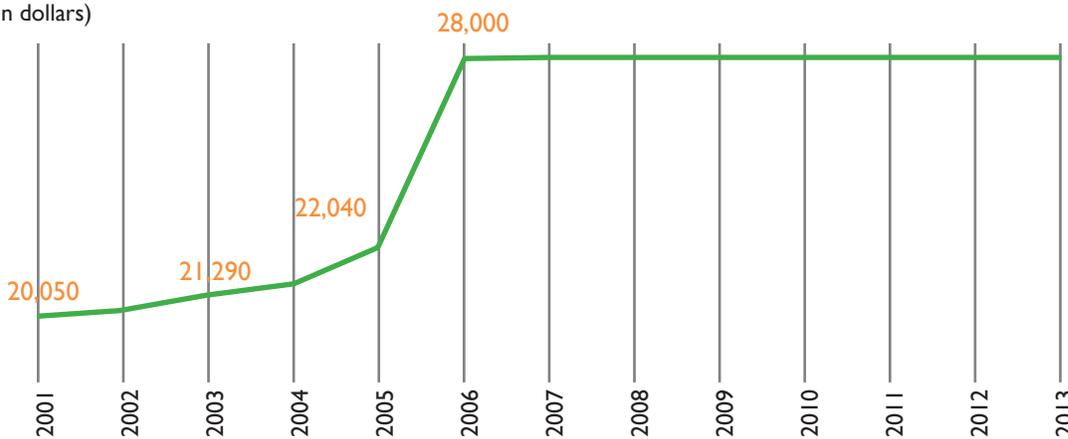


Idaho's property tax reduction (circuit breaker) program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981. As income rises, the amount of property tax reduction decreases.

Tax year	Claimants	Avg. benefit/claimant	Total paid
2013	27,734	\$565.54	\$15,680,000
2012	28,426	557.20	15,840,000
2011	28,479	562.54	16,020,000
2010	28,399	565.21	16,050,000
2009	27,920	561.40	15,670,000
2008	27,831	554.43	15,430,000
2007	28,202	543.12	15,320,000
2006	28,737	534.09	15,350,000
2005	26,656	579.46	15,460,000
2004	26,493	564.93	14,970,000
2003	26,031	540.78	14,080,000
2002	24,684	517.39	12,770,000
2001	24,175	496.38	12,000,000

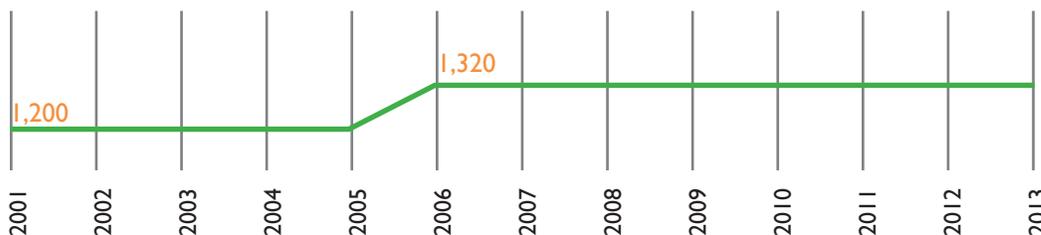
### Maximum income

(in dollars)



### Maximum benefit

(in dollars)



These figures represent recent average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of the property’s taxable value and include the total taxes levied by all taxing districts in the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	2013 Urban	2013 Rural	2014 Urban	2014 Rural
Ada	1.683%	1.374%	1.547%	1.263%
Adams	1.783%	0.971%	1.740%	0.867%
Bannock	2.016%	1.078%	2.096%	1.090%
Bear Lake	1.062%	0.670%	1.053%	0.659%
Benewah	1.666%	1.049%	1.664%	1.046%
Bingham	1.830%	1.192%	1.970%	1.228%
Blaine	0.840%	0.718%	0.808%	0.692%
Boise	1.426%	1.082%	1.350%	0.987%
Bonner	1.269%	0.773%	1.301%	0.794%
Bonneville	1.699%	1.071%	1.718%	1.073%
Boundary	1.308%	0.957%	1.317%	0.954%
Butte	1.876%	1.215%	2.049%	1.367%
Camas	1.706%	1.030%	1.798%	1.070%
Canyon	2.383%	1.423%	2.086%	1.261%
Caribou	1.997%	1.054%	1.989%	1.049%
Cassia	1.473%	0.861%	1.527%	0.897%
Clark	1.325%	0.990%	1.210%	0.862%
Clearwater	1.959%	1.137%	1.963%	1.152%
Custer	0.660%	0.414%	0.697%	0.437%
Elmore	2.248%	1.194%	2.278%	1.144%
Franklin	1.296%	0.940%	1.273%	0.901%
Fremont	1.169%	0.812%	1.224%	0.835%

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County	2013 Urban	2013 Rural	2014 Urban	2014 Rural
Gem	1.881%	1.146%	1.729%	1.043%
Gooding	1.815%	1.024%	1.840%	1.046%
Idaho	1.125%	0.624%	1.173%	0.655%
Jefferson	2.015%	1.175%	1.991%	1.161%
Jerome	2.048%	1.228%	2.155%	1.305%
Kootenai	1.527%	1.027%	1.437%	0.958%
Latah	1.858%	1.445%	1.891%	1.437%
Lemhi	1.279%	0.577%	1.370%	0.704%
Lewis	1.846%	1.179%	1.926%	1.245%
Lincoln	2.038%	1.079%	2.049%	1.074%
Madison	1.608%	1.335%	1.656%	1.374%
Minidoka	1.424%	0.882%	1.504%	0.947%
Nez Perce	2.008%	1.074%	1.996%	1.064%
Oneida	1.619%	0.855%	1.697%	0.904%
Owyhee	1.516%	1.004%	1.542%	1.014%
Payette	2.130%	1.166%	1.975%	1.085%
Power	2.357%	1.502%	2.358%	1.473%
Shoshone	1.842%	1.208%	2.099%	1.434%
Teton	1.266%	1.004%	1.289%	1.030%
Twin Falls	1.969%	1.274%	1.962%	1.288%
Valley	1.372%	0.778%	1.182%	0.686%
Washington	1.649%	0.884%	1.675%	0.885%
Statewide	1.646%	1.070%	1.582%	1.032%

The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

The ratio study is a type of statistical analysis in which assessments are compared to sales prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

## Median assessment level



Year 2003 reflects improved urban residential property. Years 2008 and 2013 reflect improved residential property.

**ADMINISTRATION**

Chairman	Richard W. Jackson
Commissioner	Tom Katsilometes
Commissioner	Ken A. Roberts
Executive Assistant	Valerie Dilley

**MANAGERS**

Management Services	Mark Poppler
Tax Policy	Michael Chakarun
Legal	Bill von Tagen
Audit	Randy Tilley
Collection	Debbie Coulson
Revenue Operations	Doreen Warren
Property Tax	Steve Fiscus
Information Technology	Mike Teller
Human Resources	Roxanne Lopez
Communications	Liz Rodosovich
Special Projects	Robin O'Neill
Security & Safety	Chuck Pond
Data Analysis	Scott Grothe

Besides our main office in Boise, the Tax Commission also has field offices in five locations throughout Idaho.

