



Idaho State Tax Commission
Property Tax Education Program

2026 Annual Budget and Levy Workshops

Welcome to the Idaho State Tax Commission's Annual Budget and Levy Workshops Schedule for 2026!

The Idaho State Tax Commission's Property Tax Division is pleased to provide annual budget and levy education for taxing district officials, and county-elected officials and staff.

- *Provide in-depth guidance for calculating the maximum allowable property tax budget increases for taxing district officials*
- *Advise county-elected officials and staff in matters of setting budgets and levies, along with various important administrative responsibilities involving county officials, local taxing districts, and the Tax Commission.*

Instructors

Alan Dornfest, Property Tax Policy Bureau Chief, AAS, FIAAO, Tax Commission
Ben Seloske, M.A., Principal Research Analyst, Tax Commission

Registration

To register for these workshops, go to <http://tax.idaho.gov/i-1111.cfm> or contact Jeff Middleton (jeffrey.middleton@tax.idaho.gov) for assistance.

What You'll Learn

Please see the last page of this announcement for an in-depth description of each session and which session you should attend.

Questions About What Will Be Covered in a Workshop?

Alan Dornfest, alan.dornfest@tax.idaho.gov (208) 334-7742
Ben Seloske, ben.seloske@tax.idaho.gov (208) 334-7541

Registration Assistance

[Jeff Middleton](#), Education Director, (208) 334-7733

What if I'm Interested in the Workshops But I Can't Attend?

After the sessions have been completed, a recording of a general and county session will be placed on the Tax Commission's website, along with the workshop materials.

Dates, Times, and Locations

BUDGET & LEVY WORKSHOPS

LEWISTON

APRIL 28, 2026



**Nez Perce County Courthouse
1230 Main St
Lewiston ID 83501**

Tuesday, April 28	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, April 28	County Officials Session	1:30 p.m. – 4:30 p.m.

General Notes:

- Light refreshments will be provided.
- Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.

BUDGET & LEVY WORKSHOPS

COEUR D' ALENE

APRIL 29-30, 2026



**Kootenai County Administration Building
451 N Government Way
Coeur d' Alene ID 83814**

Wednesday, April 29	*General Session I	8:30 a.m. – 12:00 p.m.
Wednesday, April 29	County Officials Session	1:30 p.m. – 4:30 p.m.
Thursday, April 30	*General Session II	8:30 a.m. – 12:00 p.m.

*General Session I and General Session II are identical in content. You may choose the session that best fits your schedule.

General Notes:

- Light refreshments will be provided.
- Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.

BUDGET & LEVY WORKSHOPS

CHUBBUCK

MAY 12, 2026



**Chubbuck City Hall
290 E Linden Ave
Chubbuck ID 83202**

Chubbuck City Hall 290 E Linden Ave Chubbuck ID 83202		
Tuesday, May 12	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, May 12	County Officials Session	1:30 p.m. – 4:30 p.m.

General Notes:

- Light refreshments will be provided.
- Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.

BUDGET & LEVY WORKSHOPS

IDAHO FALLS

MAY 13, 2026



**College of Eastern Idaho
1600 S 25th E (Alexander Creek Building #5, Room 531)
Idaho Falls ID 83404**

Wednesday, May 13	General Session	8:30 a.m. – 12:00 p.m.
Wednesday, May 13	County Officials Session	1:30 p.m. – 4:30 p.m.

General Notes:

- Light refreshments will be provided.
 - Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.
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BUDGET & LEVY WORKSHOPS

BOISE

MAY 26-27, 2026



**Idaho State Tax Commission
11321 W Chinden Blvd, Bldg 2 (Coral Auditorium)
Boise ID 83714**

Tuesday, May 26	*General Session I	1:00 p.m. – 4:30 p.m.
Wednesday, May 27	*General Session II	8:30 a.m. – 12:00 p.m.
Wednesday, May 27	County Officials Session	1:30 p.m. – 4:30 p.m.

*General Session I and General Session II are identical in content. You may choose the session that best fits your schedule.

General Notes:

- Light refreshments will be provided.
 - Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.
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BUDGET & LEVY WORKSHOPS

TWIN FALLS

MAY 28, 2026



**College of Southern Idaho, Herrett Center
315 Falls Ave. – Rick Allen Room
Twin Falls ID 83301**

Thursday, May 28	General Session	8:30 a.m. – 12:00 p.m.
Thursday, May 28	County Officials Session	1:30 p.m. – 4:30 p.m.

General Notes:

- Light refreshments will be provided.
 - Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.
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Session Descriptions

General Session

This workshop provides in-depth guidance for calculating the maximum allowable property tax budget increases for taxing district officials. Changes to this process during the 2025 & 2026 legislative sessions will be covered in detail. Instruction for the necessary tax forms will be a priority (L-2s and supplementary documentation).

Interactive spreadsheets and templates will be demonstrated as well as web locations for various helpful data and forms. The taxing district calendar will be discussed, including when data can be expected from counties/Tax Commission, and the timing of resolutions and other documentation.

There will be additional discussion of special levy issues, including elections and compliance with SCO financial reporting requirements and mapping (boundary changes, annexations, de-annexations, formations, etc.) requirements.

County Officials Session

This workshop provides targeted guidance for county officials for the process of calculating levies, as well as the submission of data and documents to taxing districts and the Tax Commission. These sessions will focus on issues county officials may need to address with their districts, including:

- Where maximum budget and forgone information is found
- Timing and format for submitting recapture information and cases on budget hearing non-compliance
- Timing and format for abstracts and “by district” value information
- Review of which categories are included when levies are set for fire districts
- Review of school and other elected levy issues
- Documentation needed from taxing districts for forgone, elections, and other issues
- Sales tax distribution calculations and related issues
- Calculation of levy rates when urban renewal areas exist
- General discussion of problematic areas, including feedback and input regarding L-2 forms
- Changes during the 2025 & 2026 legislative sessions to the budget and levy-setting process

2026 BUDGET AND LEVY TRAINING:

WEBINAR: SCHOOL DISTRICTS

Date and Time

Tuesday, May 5, 2026
9:00 a.m. – 12:00 p.m. (Mountain Time)

Online/virtual webinar



Requirements for This Webinar

- A reliable, high-speed internet connection
- Speakers or headphones
- A working microphone and webcam are encouraged, but not required

Webinar Description

- Specialized budget and levy information for school districts
 - School districts differ significantly from other taxing districts in the types of funds and calculations necessary
- Changes to this process during the 2025 & 2026 legislative sessions will be covered in detail
- Necessary reports & spreadsheets will be demonstrated, including the L-2 workbook
- In-depth discussion of exempt levies available for school districts
- Learn about special procedures for subtracting replacement monies and School District Facilities Fund revenues

Instructors

Alan Dornfest, AAS, FIAAO
Property Tax Policy Bureau Chief
Idaho State Tax Commission

Ben Seloske, M.A.
Principal Research Analyst
Idaho State Tax Commission

Registration

- [Register online](#) no later than Friday, May 1, 2026
- There is no charge for this webinar

Questions?

- [Jeff Middleton](#), Education Director, Idaho State Tax Commission (208) 334-7733