

REGIONAL TRAINING ANNOUNCEMENT

2022 BUDGET AND LEVY TRAINING WORKSHOPS

Instructors

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

Registration

- For all sessions, except for those in Nampa and Boise, please contact the county clerk's office in the location of the session(s) to indicate your interest in attending.
- To register for either of the half-day sessions in Nampa or Boise, please [register online](#) no later than May 12, 2022.

What You'll Learn

- Please see the last page for a description of each session.

Questions?

[Alan Dornfest](#), (208) 334-7742

[Ben Seloske](#), (208) 334-7541

For assistance with registration, please contact
[Jeff Middleton](#), Education Director, (208) 334-7733

Dates, Times, and Locations

Latah County Fairgrounds and Events Center
1021 Harold Ave.
Moscow ID 83843

April 26, 2022	General Session I	8:30 a.m. – 12:00 p.m.; or
April 26, 2022	General Session II	1:30 p.m. – 5:00 p.m.
April 27, 2022	School District Session	8:30 a.m. – 11:30 a.m.
April 27, 2022	County Clerk Session	1:00 p.m. – 4:00 p.m.

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

April 28, 2022	General Session I	8:30 a.m. – 12:00 p.m.; or
April 28, 2022	General Session II	1:30 pm. – 5:00 p.m.
April 29, 2022	School District Session	8:30 a.m. – 11:30 a.m.
April 29, 2022	County Clerk Session	1:00 p.m. – 4:00 p.m.

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

May 3, 2022	General Session I	8:30 a.m. – 12:00 p.m.; or
May 3, 2022	General Session II	1:30 pm. – 5:00 p.m.
May 4, 2022	School District Session	8:30 a.m. – 11:30 a.m.
May 4, 2022	County Clerk Session	1:00 p.m. – 4:00 p.m.

**Bonneville County Sheriff's Field Training Office
3750 E. Lincoln Rd
Ammon ID 83401**

May 5, 2022	General Session	8:30 a.m. – 12:00 p.m.
May 5, 2022	County Clerk Session	1:30 pm. – 4:30 p.m.

**College of Western Idaho, Nampa Campus
5500 E. Opportunity Dr. - Academic Building, Room 102E
Nampa ID 83653**

May 19, 2022	General Session I	8:30 a.m. – 12:00 p.m.; or
May 19, 2022	General Session II	1:30 p.m. – 5:00 p.m.

**Idaho State Tax Commission
11321 W. Chinden Blvd, Building 2 – Coral Conference Room
Boise ID 83714**

May 20, 2022	School District Session	8:30 a.m. – 11:30 a.m.
May 20, 2022	County Clerk Session	1:00 p.m. – 4:00 p.m.

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

May 26, 2022	General Session	8:30 a.m. – 12:00 p.m.
May 26, 2022	County Clerk Session	1:30 p.m. – 4:30 p.m.

Instructors' Notes:

- We have no control over the temperatures in these facilities, so we suggest dressing in layers.
- Please bring pen/pencil and a calculator, as there are working problems to do during the session.
- If you have access to a laptop or tablet, you may find it useful for these training sessions (not required).

Session Descriptions

General Sessions – This workshop provides guidance for calculating the maximum allowable property tax budget increases for taxing district officials. Changes during the 2021 and 2022 legislative sessions to this process will be covered in detail. Instruction for the necessary tax forms will be a priority (L-2s and supplementary documentation), with examples provided.

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/STC and the timing of resolutions and other documentation.

There will be additional discussion of special levy issues, including elections and compliance with LSO/SCO financial reporting requirements and mapping (boundary changes, annexations, de-annexations, formations, etc.) requirements. Effects of the new personal property exemption will be discussed.

School District Sessions – This workshop provides specialized budget and levy information for school districts. School districts differ significantly from other taxing districts in the types of funds and calculations necessary for levy setting. Changes during the 2021 and 2022 legislative sessions to this process will be covered in detail.

Interactive spreadsheets and templates will be demonstrated, including an explanation for the newly modified Maximum Budget and Forgone Amounts worksheet. There will be additional discussion regarding how levy rates are set when there are overlapping urban renewal areas. Exempt levies will be discussed in depth, as will special procedures for subtracting replacement monies. Effects of the new personal property exemption will be discussed.

County Clerk Sessions – This workshop provides targeted guidance for county clerks for the process of setting budgets and levies as well as the submission of data and documents to taxing districts and the STC. These sessions will focus on issues county clerks 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 newly modified L-2 forms
- Plans for calculation of new personal property replacement money (this November)
- Changes during the 2021 and 2022 legislative sessions to the budget and levy setting process