

2025 Taxing District Calendar

1/9/2025

Date	Idaho Code or Rule	Description
3/24/2025	63-1312(1)	County auditor notifies each district, other than school districts, of the prior year's total taxable value within such district.
4/30/2025	63-802A	Each taxing district will notify each appropriate county clerk of the date and location of its budget hearing.
5/27/2025	Rule 805.03	County clerk to submit list of districts failing to notify regarding budget hearings as per 63-802A.
6/2/2025	50-2903A	URAs with an RAA formed after 7/1/2016 must attest to the STC if a modification of their plan has occurred or that no modification has occurred.
7/21/2025	27-120, 40-802, and 39-1332	County auditor shall provide to each highway, hospital, and cemetery district a statement showing the aggregate market value for assessment purposes of all property in the district. For highway district only: in addition, shall provide the same information for each city in the highway district.
7/28/2025	Rule 802.08	County auditor shall report to each taxing district the value of new construction and annexation.
8/4/2025	63-1312(2)	County auditor shall notify the STC and each taxing unit of the taxable valuation of all taxable property within that district from the current year's property roll, previous year operating property roll, and the prior year's actual or current year's estimated subsequent and missed property rolls.
8/4/2025	Rule 803.06.b	County auditor shall notify each taxing district or unit of the total property tax replacement monies and identify the type of replacement money (thru June 30).
8/4/2025	Rule 803.06.d	County auditor shall notify each taxing unit of the gross earnings tax on solar farms billed for the current year (thru June 30).
No later than September 1	50-2913(3)(b)	STC shall notify appropriate board of county commissioners and city council of any urban renewal agency that failed to register its plans with the STC registry.
9/2/2025	63-410(1)	STC will certify operating property values to each county auditor.
9/4/2025	63-803(3)	Taxing districts certify their property tax budgets (in whole dollars) to each county unless an extension of not more than 7 working days is granted by the county commissioners. For school emergency fund, the due date is before the 2 nd Monday of September.
9/4/2025	Rule 810.01	STC will notify county clerks of the amounts distributed to each school district from the School District Facilities Fund. Levied amounts for each school district will be required to be reduced by these amounts.
9/8/2025	63-724(5)(b)	County Auditor shall certify the completed homeowner property tax relief roll to the STC.
9/15/2025	63-808(1)	Clerk of the board must prepare 4 certified copies of the record of levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office.
9/15/2025	63-803(3)	Due date for taxing districts to certify their property tax budgets if granted an extension by the county commissioners.
9/15/2025	63-724(6)	STC shall certify to the county auditor and tax collector the amounts to be paid by the State to the counties for homeowner's property tax relief.
9/22/2025	63-808(2)	If an extension is granted by the county commissioners, due date for the clerk of the board to prepare 4 certified copies of the record of the levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office.
10/27/2025	63-809(1)	Deadline for STC to approve budget and levies.
12/1/2025	67-1076	Before December 1 st , local governing entities must update registration information on the SCO's central registry. The STC and the county clerk of each county shall provide a list of all taxing districts & URAs within the state and county to the SCO.
12/1/2025	50-2913(2)	URAs shall submit their plans to the STC central registry.
12/31/2025	63-802(1)(f)	Resolutions to reserve forgone amounts must be completed and submitted to the STC.
1/15/2026	67-1076(7)(b)	SCO notifies county commissioners and STC of every entity failing to provide required information.
Prior to 2/15/2026	63-810(1)(b)	Last day of discovery of an erroneous levy due to clerical, mathematical, or electronic error. If discovered after this date, no correction is allowed.

RAA = Revenue Allocation Area
STC = State Tax Commission

SCO = State Controller's Office
URA = Urban Renewal Agency

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