

WELCOME TO IDAHO STATE TAX COMMISSION'S 2020 BUDGET AND LEVY TRAINING



Chinden Office Campus
11321 W Chinden Blvd, Boise

Workshop Agenda

Introductions & Goals	10 minutes	10:00 – 10:10
General Process + 2020 Legislation	50 minutes	10:10 – 11:00
Forms and Abstracts – description and due dates	20 minutes	11:00 – 11:20
Special Cases – urban renewal, voter approved funds, Web L2	30 minutes	11:20 – 11:50
Wrap up	10 minutes	11:50 – 12:00

Your Instructor Today

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Session Goals

- Review new and existing laws that may affect property tax revenue for taxing districts
- Understand limits on property tax revenue
- Understand how to use forms to certify budgets
 - Where to get forms
 - Where to get necessary information
 - What documentation to provide
- Review information to be provided by counties to STC and Districts
- Discuss possible follow-up session for districts

Scope

- Focus is on revenue, not expenditure
 - State Tax Commission (STC) does not oversee or govern expenditures
 - Expenditure questions go to:
 - Associations of like districts
 - County (Idaho Association of Counties)
 - City (Association of Idaho Cities)
 - Highway Districts (Idaho Association of Highway Districts)
 - Fire Districts
 - Independent auditors
 - Legal advisors
- Assume compliance with budget hearing and other publication requirements (until challenged).

Taxing District General Budget and Levy Responsibilities

1. Notify each county clerk of budget hearing date and location.
 - a) Written notification required. (I.C. §63-802A - due April 30 each year)
2. Comply with LSO Registry Requirements.
3. Provide required advertisements for budget hearing, if required, dates, location, times, and publication of proposed budget
4. If forgone amount is to be used in budget must have a public hearing and define, by resolution, how much and for what purpose.
5. To accrue additional forgone, need resolution specifying amount.
6. Certify budget to county commissioners
 - a) Sign L-2 form before submitting it to the county
 - b) Due to county by 9-10-2020,
 - c) Request a 7 working day extension from the county new due date 9-21-2020,
 - d) School emergency fund due before 9-14-2020.

Property Tax Budget Hearing Notification

I.C. § 63-802A. NOTICE OF BUDGET HEARING.

- (1) Not later than April 30 of each year, each taxing district shall set and notify* the county clerk of the date and location set for the budget hearing of the district. If no budget hearing is required by law, the county clerk shall be so notified.
- (2) ...a taxing district that fails to comply with subsection (1) of this section shall be prohibited from including in its budget any budget increase otherwise permitted by either subsection (1)(a) or (1)(e) of section 63-802, Idaho Code.
- (3) If a taxing district wishes to change the time and location of such budget hearing as stated on the assessment notice, it shall publish such change of time and location in advance of such hearing as provided by law.

(Prohibits property tax budget increases from 3%, new construction, annexation, recaptured forgone, and generating additional forgone.)

*** Written notification required (Rule 805.01); not subject to extension.**

Tax Commission's web address for rules:

<http://adminrules.idaho.gov/rules/current/35/350103.pdf>

Identified Budget Hearing Requirements

https://tax.idaho.gov/forms/EISO0320_03-26-2018.pdf Here is a link to a list of districts and governing statutes.

District	Code	Required?	Budget Publish Required?
County	31-1605	Y	31-1604
City	50-1002	Y	50-1002
School	33-801	Y	33-801
Ambulance	N/A	Y	N/A
Auditorium	N/A	N	N/A
Cemetery	27-125	Only if proposed budget in excess of \$3,500	27-126
Pest Control	N/A	Y	N/A
Fire	31-1422	Y	31-1422
Flood Control	42-3113	May be addressed at required monthly meetings.	N/A
Highway	40-1325	Y	40-1326
Hospital	39-1333	Public hearing required if M&O levy exceeds 0.04%.	No
Community Infrastructure	50-3114	Y	50-3114
Community College	N/A	N	N/A
Library	33-2725	Y	33-2725
Abatement	N/A	Y	N/A
Port	70-1703	Y	70-1704
Recreation	31-4329	Y	31-4330
Sewer & Water	42-3228	Y	42-3229

Local Governing Entities Central Registry

(LSO contact: Shelley Sheridan – 208-334-4832 – registry@lso.idaho.gov for questions)

- Requires local entities, including all taxing and special districts **except school districts**, to register with the state registry. This includes urban renewal districts and entities that charge fees.
- Account information to be updated annually by December 1st. (prior year information)
- Entities requiring audit (expenditures exceeding \$150,000) must upload the audit within 9 months of fiscal year-end date.
 - If unable to meet this deadline, contact LSO.
 - September 1st LSO notifies counties and STC of noncompliant entities.
- Penalties for noncompliance
 - Frozen p-tax
 - **Withheld sales tax (Currently have 14 non-compliant districts including 7 cities)**
 - Counties may charge fees.

County's Roles

Assessor:

1. Provides locally assessed property value information to county clerk.
2. Develops new construction roll

County Clerk:

1. Provides value & tax information to Taxing Districts
2. Provides information to County Commissioners
3. Provides information to STC
4. Distributes tax receipts and other revenue to districts

County Commissioners:

1. Set levy rate
2. Approve property tax portion of budget
3. Submit levy & approved budget to STC
(9-21-2020 or 9-28-2020 with extension)

State Tax Commission Roles

1. Review and approve levy rates and property tax portion of budget to ensure limits not exceeded (10-26-2020)
2. Determine and apportion operating property values*
 - Preliminary values in July
 - State Board of Equalization finalizes by 4th Monday in August
 - Final values in September (9-7-2020)
3. Provide technical support & assistance; develop administrative rules
4. Map boundaries of each taxing district and urban renewal revenue allocation areas
5. Distribute sales tax revenue sharing and property tax replacement dollars
6. Calculate gross earnings tax and notify counties of amounts for solar, wind, geothermal, electrical and natural gas co-ops.
7. Maintain registry of urban renewal plans

* Flood Control, Watershed, Herd, Levee, Infrastructure, and most Fire districts do not receive operating property values.

Special Notes for 2020

- Rule making
 - Moratorium in place
 - Some exceptions – all require approval by Governor's Office
 - Plan is to forgo property tax rules this year
- Guidance notes
 - Are being developed and sent to stakeholders as needed
 - Initially, intended to deal with statutory changes that would make segments of current rules inapplicable
- COVID 19 extensions –
 - June 15 for property tax reduction (circuit breaker and veteran's tax credit) applications
 - no others applicable specifically to property tax calendar

Guidance Notes in April

- Clerks
 - Forgone amounts
 - Sales Tax Distribution
 - Reallocation of funds to highway districts in urban renewal areas
 - Limits on new ambulance funds
- Assessors
 - Elimination of speculative value exemption and reporting for abstract
 - Homeowners exemption application deadline elimination in 2021
 - Data centers and new construction roll

Basic Property Tax

- Total budget minus non property tax revenue equals property tax (p-tax) budget.
- Levy Rate computed by dividing the p-tax budget by the net taxable value of district. Levy rate goes out to 9 decimal places.

\$100,000 P-Tax

$$\frac{\text{\$100,000 P-Tax}}{\text{\$ 100,000,000 Net Taxable Value}} = 0.001$$

If taxable values decrease, rates increase; overall taxes may stay the same.

2020 Legislation



Forgone Amount

(not applicable to School Districts)

- Amount of a previously allowable increase in non-exempt property tax portion of budget that was not taken (certified to be levied).

Example:

After certifying in 2019, the highest non-exempt property tax budget of last 3 years was \$100,000.

No new construction or annexation or replacement money;

$\$100,000 \times 3\% = \$3,000 = \$103,000$ max. for 2020;

District certifies \$102,000 in 2020

forgone amount available in 2021 up to \$1,000 *if district has hearing, provides resolution, and specifies amount to accrue*

Never expires and once taken, becomes part of base for future 3% calculations.

EPB0109-0511-2020

HB-354 Reserved Forgone Amount

- Amends I.C. §63-802(f);
- To accrue all or part of current year's additional forgone amount requires;
 - Adoption of a resolution specifying the dollar amount to be reserved,
 - The district must provide notice of intent to do so, and,
 - Hold a public hearing which may be in conjunction with its annual budget hearing (if required).
 - The resolution to be adopted at the annual budget hearing if district has a budget hearing requirement.
- If district doesn't do a resolution the current year's forgone amount can't be recovered in a subsequent year.
- Prior accrued forgone (not taken) remains
- *Disclaiming forgone no longer allowed*

HB-354 Reserve Forgone Increase

Statute requires the resolution specify a dollar amount or property taxes being reserved.

LIBRARY DISTRICT #1

RESOLUTION 1-2020

WHEREAS, Library District #1 intends to reserve its current year's forgone amount in the amount of \$500 and,

WHEREAS, the Library District #1 has met the notice and hearing requirements in Section 63-802, Idaho Code on reserve the current year's forgone amount,

NOW THEREFORE BE IT RESOLVED, by the majority vote taken by the Board of Library District #1 Trustees on August 5, 2020, that the above stated amount is to be included in its total forgone amount for use at a future date.

DATED this 5th day of August 2020

Trustee of Library District #1

ATTEST:

Library District #1 Secretary

Resolution must be dated July 1, 2020 or later.



Required to hold annual budget hearing

Public hearing requirement to reserve forgone may be in conjunction with annual budget hearing.

Not required to hold annual budget hearing.

Must hold a public hearing in order to adopt resolution to reserve current year's forgone amount.

HB-354 Reserve Forgone Increase

2020 L-2 Worksheet (must be attached to the L-2 form)			
District Name: Sample Taxing District			
Computation of allowable 3% budget increase:			
*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)	50,000	
Multiply line 1 by 3%.	(2)	1,500	
Enter the total amount you received for Solar Farm Tax from the immediate prior year.	(3)		
New Construction & Annexation allowable budget increases calculation:			
Enter the 2019 non-exempt levy rate from the "Maximum Budget and Forgone Worksheet".	(4)	0.002239281	
Enter the 2020 value of district's new construction roll from each applicable county below:			
County Name		Value	
County A	(A)	669,858	
	(B)		
	(C)		
	(D)		
Total of New Construction Roll Value:		(5)	669,858
New Construction Roll allowable budget increase (multiply line 5 by line 4).		(6)	1,500
Enter the 2020 value of district's annexation value from the applicable county below:			
Enter the 2020 value of annexation from property assessed by the county.	(7)		
Annexation allowable budget increase (multiply line 7 by line 4).		(8)	-
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):			
Add lines 1+2+3+6+8	(9)	53,000	

To estimate the maximum forgone available in the current year subtract line 1 (\$50,000) from line 9 (\$53,000). In this example that would be \$3,000.

If the district wishes to reserve all or part of the \$3,000 they must follow the procedure outlined in the statute. This is the maximum if no property tax increase is budgeted this year. If district does nothing this year's forgone is disclaimed by default.

HB-408 City Sales Tax Distribution

Effective 7-1-2020

- Amends I.C. §63-3638(10)
- Combines the revenue share and base/excess distribution for cities into one distribution (to be received directly from STC).
- DOES NOT change County revenue share and base/excess distribution.
- DOES NOT change Special Purpose Taxing District base/excess distribution.

HB-408 City Sales Tax Distribution

Effective 7-1-2020

- 1st Distribution using the new city formula will be for quarter ending September 30, 2020 (October, 2020 distribution)
- STC Management Services will be responsible for all distributions except the Special Purpose Taxing Districts, which will continue to go to counties for redistribution to districts
- Contact Josh Miller (208) 334-7515 for questions or concerns.

HB-587 – Allocations to Highway Districts Effective 7-1-2020

- Amends I.C. §50-2908.
 - Affects allocations to urban renewal agencies for revenue allocation areas (RAAs) formed or expanded into a highway district on or after 7/1/2020.
 - Amount of taxes that would have been paid to the U/R agency to be returned to the highway district. The U/R agency and the highway district may enter into an agreement for a different allocation.
 - Affects 2020 and future property tax and occupancy tax based on occupancy 7/1/2020 or later.
 - Signed copy of agreement to be sent to the county(s) clerk(s) and STC no later than September 1 of the year agreement takes affect.
 - Does **not** affect
 - Allocations if urban renewal agency provides highway maintenance (still go to URA in this case).
 - Computation of levies for highway districts.
 - Allocations related to taxes paid based on county road and bridge fund levies.

HB-587 – Highway District

Effective 7-1-2020

Current Levy Calculation Process		
Net Value (less increment) \$100 million	P-Tax budget \$100,000	Levy Rate = 0.001
RAA Increment \$ 500,000	U/R agency (Increment x Levy) \$ 500.	U/R Agency receives \$ 500.
New Law (July 1, 2020)		
RAA Increment \$ 500,000	Highway district budgets \$100,000 from property tax; Levy Rate = 0.001*	U/R Agency receives \$ 0; Highway district receives extra \$500**
<p>*Unless there is a signed agreement on file indicating otherwise or URA provides highway maintenance.</p> <p>**General tax levy rate for highway district still set using \$100 million as denominator.</p>		

Senate Bill 1332 – County Ambulance Funds

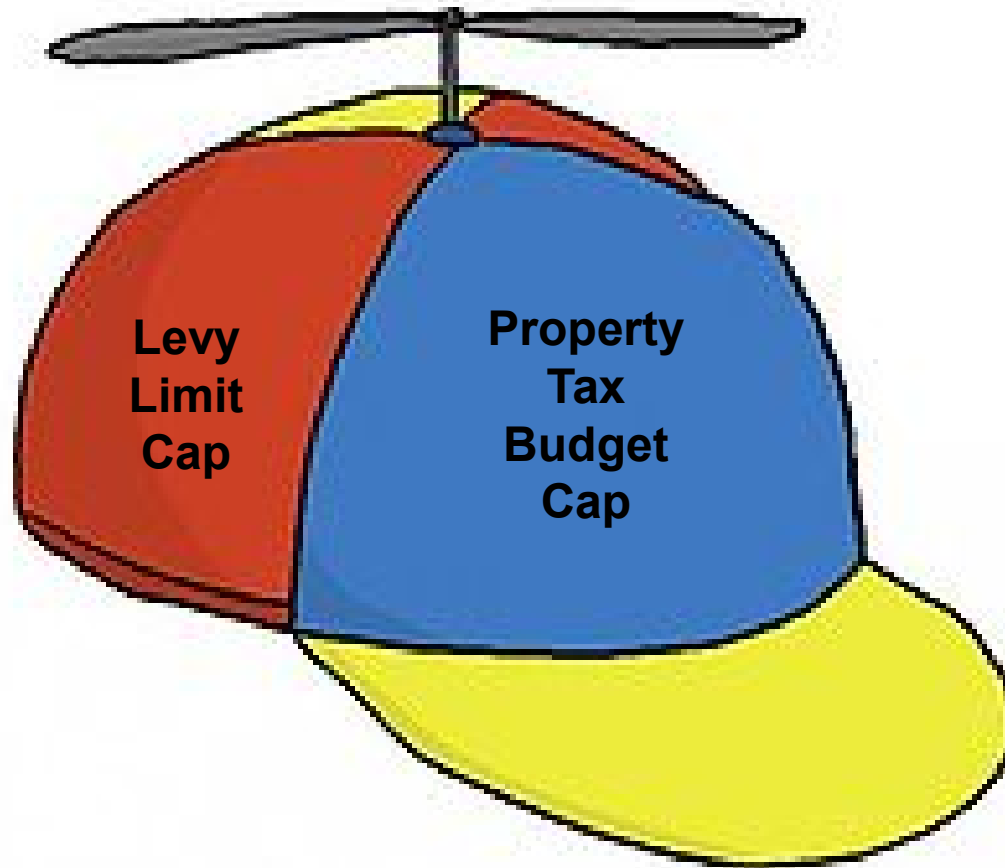
- Beginning in 2020 (September levy setting)
- Counties can only have property tax levies for ambulance funds if they had one in the past
- Our records show 16 counties having had such funds (research back to 1995)

Bear Lake
Benewah
Boundary
Butte
Camas
Caribou
Cassia
Clark
Elmore
Franklin
Gem
Gooding
Minidoka
Oneida
Shoshone
Valley

House Bill 518a – Property Tax Notices

- Adds information or links to information needed for property tax notices
 - Expiration date of bonds
 - Prior year's total property tax amounts

Property Taxes and the 3% Cap



Property Tax Budget and Levy Limits Defined in Idaho Code

Property Tax Budget Limit - 3% Cap Pertains to “non-exempt” budget which excludes bonds and other voter approved levies.

Section 63-802, I.C. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES -- EXCEPTIONS.

(1) No taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the greater of:...(3% language)

Levy Rate Limit (Example)
Cemetery District Law I.C. §27-121

Tighter Constraint Prevails

27-121. LEVIES BY CEMETERY MAINTENANCE BOARD COMMISSIONERS.

(1) At the last regular meeting of the cemetery maintenance board prior to the second Monday of September in each year, the cemetery board of each cemetery maintenance district may levy for cemetery purposes a property tax in each cemetery maintenance district of not more than four hundredths of one percent (.04%) of the market value for assessment purposes on all taxable property within the cemetery maintenance district.

Budget vs. Levy Limit

Scenario:

A taxing district's statutory M&O levy limit is 0.0004. Its maximum, non-exempt property tax potential budget is \$55,000 and its total net taxable market value is \$125 million.

Budget Not Allowed
Because levy limit exceeded

$$\frac{\$55,000}{\$125,000,000} = 0.00044$$

Budget Allowed
Because levy limit not exceeded

$$\frac{\$50,000}{\$125,000,000} = 0.0004$$

Rollback = \$5,000

Levy limit can't be exceeded without express statutory authority.

Adding New Fund

- County and City have multiple funds from which to choose from.

Assume that this County has a maximum property tax budget of \$200,000. And it wants to add a Charity and Indigent fund.

Fund	Budget
Current Expense	100,000
Tort	50,000
Parks	50,000
Charity & Indigent	?????

The county can add funds as they need (except ambulance). However they can't exceed their maximum property tax budget of \$200,000. So they would have to reallocate how the funds are distributed if they want to establish an indigent fund. The statutory levy limit of 0.001 for the indigent fund doesn't allow a county to exceed its maximum allowable budget.

Computing Maximum Non-Exempt Property Tax Budget



Computing Maximum Non-Exempt Property Tax

- Highest non-exempt p-tax budget of the immediate prior 3 years (including applicable p-tax replacement money but after subtracting 63-1305C refunds) increased by 3%.
- Add any solar farm tax received from the immediate prior year (doesn't get 3% increase). Affects Ada, Elmore, Owyhee, Power, and joint counties/districts.
- New construction and/or annexation current year's value multiplied by the immediate prior year's total non-exempt levy rate.
- Sum of all above equals maximum non-exempt p-tax budget (not what can be levied).
- **Minus** p-tax replacement revenue received, revenue received from Solar Farm tax, and recoveries and refunds pursuant to I.C. §63-1305C (from July 1, 2019 thru June 30, 2020).
- Plus budgeted forgone.
- Results in maximum non-exempt property tax that can be levied.

Property Tax Replacements

These are added back to determine the highest of the last 3 years and are included in the 3% increase.

Replacement Amounts
Agricultural Equipment Replacement – amount unchanged since 2006. (Quarterly payment)
Personal Property Reimbursement – fixed at 2013 amount unless corrected.(Dec and June)
Recovered/Recaptured amounts received by district July 1, 2019 through June 30, 2020
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 if for years after 2013.
Recovery of erroneous provisional property tax exemption per I.C.§ 63-1305C.

Property Tax Replacements

These are NOT added back to determine the highest of the last 3 years or given a 3% increase.

The immediate prior year solar farm tax is added to budget authority.

Refunds per I.C. §63-1305C are subtracted from budget authority and NOT added back.

Replacement amount not included in 3% increase computation but added back to compute maximum property tax capacity.

Revenue from Solar Farm Tax received 7-1-2019 through 6-30-2020.

Replacement amount that reduces the highest of last 3 year's budget capacity. Can't levy for this amount.

Refund of tax paid by property eligible for provisional property tax exemption per I.C. §63-1305C.

Example: Computing 3% Portion of Increase

Year	2017	2018	2019
Total levied non-exempt p-tax budget	124,389	130,678	136,218
Agricultural Equipment Replacement Money	28	28	28
Personal Property Replacement Money	1,318	1,318	1,318
*Recovered Homeowner's Exemption	110	0	0
Total Property Tax Replacement monies	1,456	1,346	1,346
Total levied non-exempt property tax budget plus property tax replacements	125,845	132,024	137,564

Computation of 3% increase:

$$\begin{array}{r}
 \$ 137,564 \\
 \times 0.03 \\
 \hline
 \$ 4,127
 \end{array}
 \quad
 \begin{array}{r}
 \$ 137,564 \\
 + 4,127 \\
 \hline
 \$ 141,691 \text{ (total plus 3\% increase)}
 \end{array}$$

* = Total received by district between July 1st thru June 30th each year.

EPB00109_05-11-2020

Example: New Construction Roll

2019 total non-exempt levy rate = 0.000334145

(does not include bonds etc.)

2020 new construction Roll Value = \$ 4,722,800

Multiply the 2020 new construction roll value
by the 2019 non-exempt levy rate:

$$\begin{array}{r} \$ 4,722,800 \\ \times 0.000334145 \\ \hline \$ 1,578 \end{array}$$

additional budget allowance
(above 3% increase)

New Construction Roll

Idaho Code §63-301A & §63-802 & Rule 802

- Includes taxable property first on tax roll in 2020:
 1. New structures and newly occupied residences.
 2. Additions or alterations to existing non-residential structures.
 3. Installation of new or used manufactured housing that did not previously exist within the county.
 4. Change of land use classification (i.e. agricultural to commercial).
 5. Newly taxable as a result of loss of inventory exemption (63-602W).
 6. Improvements or installation of equipment used in conjunction with generation of electricity.
 7. Increase in increment value of dissolved (or deannexed portion) of Revenue Allocation Area (RAA) – increase measured in comparison to Dec. 2006 increment value.
 - a. Excludes new construction in RAAs within Urban Renewal Districts during life of RAA.
 - b. Excludes change of land use classification during life of RAA.
 8. Prior eligible new construction identified and reported to county assessor.
(5 Year look back limit)
 9. Property, otherwise qualifying, now taxable because of rescinding of provisional exemption.
- A new construction value will be available for each district by late July, but is subject to correction until first Monday in September.

Deductions Made To New Construction Roll I.C. §63-301A(1)(f)

- When previous new construction roll included property but,
 - Board of Tax Appeals (BTA) or District Court ordered lower values
 - Double or erroneous assessments discovered
 - Land use changed to lower value category
 - Value lower due to site improvement exemption
 - Value previously included but subject to provisional exemption per I.C. §63-1305C. (Post Jan 1, 2016)
- Could produce net negative new construction values

Annexation Example

2019 total non-exempt levy rate = 0.000334145

(does not include bonds etc.)

2020 annexation* value = \$ 525,750

(annexation occurred between 1/1/2019 and 12/31/2019)

Multiply the 2020 annexation value by the 2019 non-exempt levy rate:

\$ 525,750

X 0.000334145

\$ 176 additional budget allowance
(above 3% increase)

* Stated annexation value includes taxable real, personal and operating property values provided district levies against all taxable property.

2020 L-2 Worksheet (must be attached to the L-2 form)

District Name: District Sample 3% Computation

Computation of allowable 3% budget increase:

*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)	137,564
Multiply line 1 by 3%.	(2)	4,127
Enter the total amount you received for Solar Farm Tax from the immediate prior year.	(3)	

New Construction & Annexation allowable budget increases calculation:

Enter the 2019 non-exempt levy rate from the "Maximum Budget and Forgone Worksheet".	(4)	0.000334145		
Enter the 2020 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	4,722,800		
	(B)			
	(C)			
	(D)			
Total of New Construction Roll Value:	(5)	4,722,800		
New Construction Roll allowable budget increase (multiply line 5 by line 4).	(6)		1,578	
Enter the 2020 value of district's annexation value from the applicable county below:				
Enter the 2020 value of annexation from property assessed by the county.	(7)	525,750		
Annexation allowable budget increase (multiply line 7 by line 4).	(8)		176	
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):				
Add lines 1+2+3+6+8	(9)		143,445	

Property Tax Replacement:

Enter yearly amount of the agricultural equipment replacement money.	(10)	28		
Enter yearly amount of the personal property replacement money.	(11)	1,318		

Information below is reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":

Enter the Solar Farm Tax reported in column 1.	(12)			
Enter the recovered Homeowner's Exemption property tax reported in column 2.	(13)			
Enter the total amount reported in column 3.	(14)			
Enter the total amount reported in column 4.	(15)			
Enter the total of lines 10 thru 15: (Col. 5 of L-2 must equal this amount).	(16)		1,346	

Forgone Amount Section: Please complete this section even if you don't plan on using your forgone amount.

Enter the total forgone amount reported on the "Maximum Budget and Forgone Amount Worksheet."	(17)	500		
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution.	(18)			

Maximum Allowable Non-exempt Property Tax, Including Forgone Amount, That Can Be Levied:

Maximum non-exempt property tax budget including forgone amount. Line 9 minus 16 plus 18.	(19)		142,099	
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New L-2 Form due to HB-354 – Reserved Forgone Amount

2020 Dollar Certification of Budget Request to Board of County Commissioners L-2

(the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication 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 16 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Column Total:	-	-	-		

If budgeting (recovering) forgone or reserving forgone must complete this section and attach a signed resolution.

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:

RESERVE the current year's forgone amount \$ _____,

RECOVER existing forgone amount of \$ _____. (must match line 18 of the L-2 worksheet)

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.

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: ()

Various Types of L-2 Forms

- **2020 Version of L-2s required**
 - County and County Road and Bridge
 - Highway
 - Hospital
 - School
 - Generic – for other district types

Maximum Budget and Forgone Amount Worksheet

				Information from L-2 Worksheet			
				Line 1	Line 2		
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	Forgone Amount
11/21/2019	2017	2018	2019				
Camas County	805,280	837,942	863,077			0.005178754	30,540
County Road & Bridge							
Total County Budget Information:	805,280	837,942	863,077	905,738	27,172		
City:							
Fairfield	154,381	159,092	164,015	166,675	5,000	0.007048797	
Schools:						HYPO	
	School districts only use the Tort Funds.					Levy Rate	
Camas #121	6,474	7,073	7,601	16,501	495	0.000099012	
Cemetery:							
Camas County Cemetery	4,193	4,366	4,520	4,839	145	0.000027122	
Fire:							
West Magic Fire	16,712	17,214	18,088	18,133	544	0.001292979	
Library							
Camas County Library	73,546	80,769	71,423	83,370	2,501	0.000428562	2,750
Mosquito Abatement:							
Camas County Mosquito Abatement	9,955	10,523	10,523	10,712	321	0.000393339	535

Line 1 of L-2 Worksheet

Line 2 of L-2 Worksheet

Line 4 of L-2 Worksheet

Line 17 of L-2 Worksheet

https://tax.idaho.gov/forms/EFO00131_01-30-2020.pdf

Maximum Budget and Forgone Amount Worksheet

2017				2018				2019			
Ag Equip \$	PP	HE	Total	Ag Equip \$	PP	HE	Total	Ag Equip \$	PP	HE	Total
33,749	8,912	-		33,749	8,912	-		33,749	8,912	-	
33,749	8,912	0	42,661	33,749	8,912	-	42,661	33,749	8,912	-	42,661
255	2,405	-	2,660	255	2,405	-	2,660	255	2,405	-	2,660
2,315	6,585	-	8,900	2,315	6,585	-	8,900	2,315	6,585	-	8,900
273	46	-	319	273	46	-	319	273	46	-	319
0	45	-	45	0	45	-	45	0	45	-	45
1,615	986	-	2,601	1,615	986	-	2,601	1,615	986	-	2,601
27	162	-	189	27	162	-	189	27	162	-	189

The amounts listed above are added to the appropriate year's non-exempt p-tax to determine the highest of the last 3 years amount.

Non-School Voter Approved Fund Tracker

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				
Permanent Override I.C. §63-802				

Plant Facilities Funds for Library, and Community College districts

Plant Facilities (Maximum of 10 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)

	Bond Election Date	Bond Expiration Date	Prior Year P-Tax \$	Current Year P-Tax Reported on L-2 Col. 6	% Change (+/- 20% Explanation Required)	"Yes" = Explanation Required
Bond (1)	If the current year's request differs by > 20% from prior year's amount a "Yes" will pop up in the "Explanation Required" column.					
Bond (2)						
Bond (3)						
Bond (4)						

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

Modified 1/17/2020

School Voter Approved Fund Tracker

School District 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

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 (also library, and community college districts)				
Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here.				
Safe School Plant Facilities (Maximum of 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)						
	Bond Election Date	Bond Expiration Date	Prior Year P-Tax \$	Current Year P-Tax Reported on L-2 Col. 6	% Change (+/- 20% Explanation Required)	"Yes" = Explanation Required
Bond (1)	If the current year's request differs by > 20% from prior year's amount a "Yes" will pop up in the "Explanation Required" column.					
Bond (2)						
Bond (3)						
Bond (4)						

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Proposed Changes to Generic Form

Signifies area changed

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

District Name:

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

Headings
interchanged

Override Funds Available to All Districts

2 Yr Override I.C. §63-802				
Permanent Override I.C. §63-802				

Plant Facilities Funds for Library, and Community College districts

Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here:				

District Bond Initiative (Voter Approved Bonds)

Date of Election (If current year attach copy of Ballot)	1st Calendar Year Levied	Term of Initiative	Amount Authorized by Voters	Prior Year P-Tax \$	Current Year P-Tax \$	% Change (+/- 20% Explanation Required)	"Yes" = Explanation Required

Current Year's Total Bond Fund (Reported on L-2 Col. 6): \$

-

Explanation (If Required):

EPB00109_05-11-2020

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

Modified 4/29/2020

Property Tax Rule 803

- L-2 submitted to each county MUST be signed.
- Unless otherwise provided for in Idaho Code, budget requests for the property tax funded portions of the budget can not exceed the amount published in the notice of budget hearing, if a budget hearing notice is required.
- The levy approved by the STC can not exceed the levy computed using the amount shown in the notice of budget hearing.
- Subtract all replacement monies on the L-2 worksheet.

Non-School Funds Exempt From 3% Annual Increase Cap I.C. §63-802

Fund	Description
Temporary Override	All taxing districts have authority. 2 year maximum duration; requires simple majority to pass. <u>Total of fund and override levy rate can't exceed the fund's levy limit.</u>
Permanent Override	All taxing districts have authority. Most need a 2/3 majority to pass. Qualifying cities have additional version that requires only 60% voter approval to pass. <u>Total of fund and override levy rate can't exceed the fund's levy limit.</u>
Bond	Refer to authorizing statute for specific requirement, but all require 2/3 majority voter approval.
Plant Facilities	Available to Library and Community Colleges as well as schools. See I.C. §33-804 for details.

School District Funds Exempt From 3% Annual Increase Cap I.C. §63-802

Fund	Statute
Temporary Supplemental	I.C. §33-802(3)
Permanent Supplemental	I.C. §33-802(5)
Emergency	I.C. §33-805\63-805
Judgment	I.C. §33-802(1)
Tuition: Eligible Schools #92, 383, 394	I.C. §33-1408
Cooperative Service Agency (COSA)	I.C. §33-317(2): 2/3 voter approval 10 yr. limit.
State Authorized Plant Facilities	I.C. §33-909 (levied by county in area of school district)
Plant Facilities	I.C. §33-804: 10 year limit.
Safe Schools Plant Facilities	I.C. §33-804A: 20 year limit.
COSA Plant Facilities	I.C. §33-317A
Budget Stabilization: Eligible Schools # 61, 92, 394, 421	I.C. §33-802(2): Each has set maximum property tax budget.

3% Cap and School Districts

(I.C. Section 63-802)

The 3% cap applies to the tort fund.

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

If an election were to be held for a Migrant Worker fund, cap would apply to the total of the tort and migrant worker funds.

School District L-2

2020 School District Dollar Certification of Budget Request to Board of County Commissioners L-2" (the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

School District Name:

School Sample 1

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <i>NOT</i> shown in Column 5	Property Tax Replacement From Line 16 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+ 5)
1	2	3	4	5	6
Tort	55,640			32,778	22,862
2004 Bond	1,036,980				1,036,980
2017 Supplemental	1,500,000				1,500,000
2007 Bond	1,063,020				1,063,020
Column Total:	3,655,640	-	-	32,778	3,622,862

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: ()

2020 L-2 Worksheet (must be attached to the L-2 form)

District Name: School Sample 1

Computation of allowable 3% budget increase:

*Enter the amount from the "Highest Non-Exempt P-Tax Budget + P-Tax Replacement" column from the "Maximum Budget and Forgone Amount Worksheet."	(1)	53,438
Multiply line 1 by 3%.	(2)	1,603
Enter the amount you received for Solar Farm Tax from the immediate prior year.	(3)	

New Construction & Annexation allowable budget increases calculation:

Enter the 2019 hypothetical non-exempt levy rate on "Maximum Budget and Forgone Worksheet".	(4)	0.000034016		
Enter the 2020 value of district's new construction roll from each applicable county below:				
County Name		Value		
County A	(A)	17,767,560		
County B	(B)	-		
	(C)			
	(D)			
Total of New Construction Roll Value:	(5)	17,767,560		

New Construction Roll allowable budget increase (multiply line 5 by line 4).	(6)	604
--	-----	-----

Enter the 2020 value of district's annexation value from the applicable county below:

Enter the 2020 value of annexation from property assessed by the county.	(7)			
Annexation allowable budget increase (multiply line 7 by line 4).	(8)	-		

Total Tort Fund Property Tax Budget (before P-tax Replacement and P-tax Substitute Funds deductions):

Add lines 1+2+3+6+8	(9)	55,645
---------------------	-----	--------

Property Tax Replacement:

Enter yearly amount of the agricultural equipment replacement money.	(10)	6,276		
Enter yearly amount of the personal property replacement money.	(11)	26,502		

Information Reported in indicated columns of the "Recovered/Recaptured Property Tax and Refund List":

Enter the Solar Farm Tax reported in column 1.	(12)			
Enter the recovered Homeowner's Exemption property tax reported in column 2.	(13)			
Enter the total amount reported in columns 3.	(14)			
Enter the total amount reported in columns 4, 5, and 6.	(15)			

Enter the total of lines 10 thru 15: (Col. 5 of L-2 must equal this amount).	(16)	32,778
---	------	--------

Tort Fund Less Property Tax Replacement:

If the total property tax replacement, reported on line 16, is less than or equal to the amount on line 9 enter the difference here. This is the maximum amount of property tax you can levy for the tort fund.	(17)	22,867
If the total property tax replacement, reported on line 16, is greater than the amount on line 9 enter the difference here. This is the maximum amount of property tax replacement that is to be subtracted from any other fund(s) levying property taxes.	(18)	

The total of column 5 of the L-2 form must equal the amount shown on line 16.

Recovered/Recaptured and Refund List

Recovered/Recaptured P-Tax & Refund List

Recovered/Recaptured Property Tax and Refund List

Recovered/Recaptured property tax and refund list: list the amount of revenue distributed or paid by each taxing district during the 12 month period starting July 1 and ending June 30th of each year under the following sections: I.C. §63-602G(5), 63-3029B(4), 63-602KK(7), 63-3502B(2), 50-2903A(3), 63-1305C, and 50-2913(3)(c).

Enter County Name:

District Name	Solar Farm Tax* 63-3502B(2)	Recovered H/E 63-602G	Refunds per 63-1305C	Recovery per 63-1305C	QIE 63-3029B(4)	Other**
	(1)	(2)	(3)	(4)	(5)	(6)
List only those monies from July 1, 2019 thru June 30, 2020 that have been distributed or paid (by refunds) to the districts.						
Currently on the STC's Web Page						
https://tax.idaho.gov/search-formspublications.cfm?ch=bl&t=pt						

* = To be reported on the L-2 worksheet line 13 for County, and line 12 for all other district types.

** = Identify the type of recovered/recaptured property tax. (I.C. §63-602KK, 50-2903A(3), 50-2913(3))

I, _____, hereby affirm that the listed taxing districts have received substitute property taxes or been required to pay refunds in the amount stated for the period of 7/1 thru 6/30.
(County Clerk's Name)

If reported on the L-2 worksheet this must be attached to L-2s.

EP201909_05-11-2020

Urban Renewal

When to Add Increment for Computing Levies

Urban Renewal (I.C. §50-2908)

- When funds qualify, add increment value before setting levy rate and do not allocate funds to urban renewal agency for the following:
- Based on date **passed** (after 12/31/07)
 - Bonds
 - Older bonds in area served by new RAA or annexed into RAA.
 - Safe School Plant facilities w/20 year term.
- All:
 - Temporary Overrides
 - Temporary School Supplemental
 - I.C. § 63-1305, school emergency, and 33-802(1) school judgments
 - I.C. § 63-1315 and 1316 judicially confirmed obligations
 - 10 year or shorter plant facilities levies

Urban Renewal (I.C. §50-2908)

(continued)

Bonds and safe school plant facilities may have terms 20 years or more. That means the election may have happened prior to 12/31/2007. This means that you need to make a decision whether or not to add increment value to the net taxable value of the district before setting the levy.

For all of the others listed in I.C. § 50-2908 (see previous slide), automatically add the increment value to the district's net taxable value when you compute levies.

Note 1: Refinancing of any old bond doesn't create a "new" bond.

Note 2: Do not add increment for general levies of highway districts; check with highway district for maintenance agreement – without which, allocate increment based property tax revenue to highway district.

L-2 Worksheet – Special Case – Taxing Districts Overlapping Urban Renewal Revenue Allocation Areas

Market Value Area:		Please enter any U/R increment			Taxable Value plus Increment		
County	Less U/R Increment	U/R Increment Values			Taxable Value plus Increment		
	(A) Net Taxable Market Value	(B) Total Net Increment Value	(C) Partial Increment Value	(D) Increment Value of Annexed Area Only	Net Value plus ALL Increment (A+B)	Net Value plus Partial Increment Only (A+C)	Net Value plus Annexation Increment Only (A+D)
County A	1,576,953,362	2,757,520	595,556		1,579,710,882	1,577,548,918	1,576,953,362
County B	8,084,104				8,084,104	8,084,104	8,084,104
					0	0	0
					0	0	0
Total Value:	1,585,037,466	2,757,520	595,556	0	1,587,794,986	1,585,633,022	1,585,037,466
		U/R Key Code:			U/R Key Code	(1)	(2)

Leave Blank if NO U/R Increment added.

1 = All increment added.

2 = Partial increment added.

3 = Annexation increment added.

Levy Calculation Area

Fund	Balance to be levied	U/R Key Code	Levy Rate	Enter the fund's maximum levy rate below.	Maximum Levy
				Maximum Levy Rate	Limit Testing Area "Over Max"
Tort	22,862		0.000014424		Over Max
2004 Bond	1,036,980	2	0.000653985		Over Max
2017 Supplemental	1,500,000	1	0.000944706		Over Max
2007 Bond	1,063,020	2	0.000670407		Over Max
Totals:	3,622,862		0.002283522		

“Over Max”

indicator is not applicable but appears if max. levy rate blank

Abstract

- Property Roll abstract due 4th Monday of July (unless extension granted by STC)
 - County abstract
 - Abstract for each taxing district showing value for categories applicable to that district.
 - In all cases show:
 - Full value
 - Value of exemptions specified in I.C. §63-509 and rule 509
 - Net value
 - Value of urban renewal increment
- Sub and Missed Roll combined abstract due 1st Monday of March
 - County abstract
 - Taxing district abstract

Request by County to Reopen County Board of Equalization

Information required in letter requesting
extending county Board of Equalization (BOE).

- How long is needed to finish BOE business
 - Cannot go beyond early August
- Why extension is needed
- Specific parcels listed
- When abstract is to be submitted

Send to: Maria Young — Phone 208-334-7500

Fax: 208-334-7844

Email: maria.young@tax.idaho.gov

A-2 and A-2B

Information Provided by County

- A-2 district values due to STC 1st Monday of August.
 - Values used to set levies (except operating property).
 - 2020 property roll
 - 2020 estimated sub/missed rolls
 - Must balance: ie: if county shows \$10 million, schools and other county wide districts must add to \$10 million
 - If any of estimated sub is in a city or other district, amount must be shown under that district
- A-2B district values due to STC 1st Monday of March 2021
 - Calendar year 2020 all rolls, including operating property.

September Value Worksheet

2019 September Value Worksheet						
Teton County						
8/30/2019						
Taxing District	Real & Personal Roll Value	Estimated Sub-Roll Value	Operating Property Value	Taxable Value (Total of Col.s 1-3)	Annexation Value	New Construction Roll Value
	(1)	(2)	(3)	(4)	(5)	(6)
Teton County	2,092,291,225	200,000	9,448,367	2,101,939,592	0	25,221,884
Urban Renewal:						
Driggs Urban Renewal (1) (2004)	25,803,595	0	9,654	25,813,249	0	0
Front Street RAA (2016)	1,465,593	0	0	1,465,593	0	0
Victor RAA (2) (2015)	12,544,091	0	0	12,544,091	0	0
Total Increment Value:	39,813,279	0	9,654	39,822,933	0	0
Cities:						
City of Driggs	242,373,123	200,000	436,693	243,009,816	0	1,541,795
Driggs and Front Street RAA	27,269,188	0	9,654	27,278,842	0	0
City of Tetonia	17,877,097	0	85,086	17,962,183	0	0
City of Victor	224,307,676	0	1,535,303	225,842,979	100,382	5,068,710
Victor RAA (2015)	12,544,091	0	0	12,544,091	0	0
Schools:						
# 401 Teton County	2,092,291,225	200,000	9,448,367	2,101,939,592	0	25,221,884
All Urban Renewal	39,813,279	0	9,654	39,822,933	0	0

Information from the A-2 plus operating property values used to produce the net taxable value. Operating property values are not released until first Monday of September after State BOE. Use column 4 "Taxable Value" to set levies (add applicable increment – see urban renewal guidance).

What to Send with L-2s

- The signed 2020 L-2 form with all pertinent information.
- The 2020 L-2 worksheet.
- Voter approved fund tracker if applicable
 - If new voter approved fund (first time levied), copy of the ballot and canvass of the vote required.
- Newly formed recreation district - copy of formation petition showing voter approved levy limit.
- If budget includes any forgone amount, a copy of resolution is required by I.C. §63-802 (1)(e).
- If reserving forgone increase for the year, a copy of resolution is required by I.C. §63-802 (1)(f) and must be dated July 1, 2020 or later.
- Signed copy of the L-1 “Certification of County Levies for XXXX County”

Canvass of Vote

This is part of the County's L-2 document.

Use this sheet for reporting canvass of vote for any and all districts that have had an election relating to property taxes.

Enter the name of the district. Enter the TOTAL votes in favor and TOTAL votes against the ballot measure. This sheet will total the votes and compute the percentage in favor of the ballot measure.

All you have to do is print the table below and attach it to your county L-2.

Remember, I still need copies of each ballot listed below.

Please note that these 2 columns have formulas in them.

District Name	What was the initiative for? (temp. override, bond etc)	Total Count of Votes			Percent In Favor
		For	Against	Total	
Copies of approved ballots should be maintained in your levy file.					

Making Changes to District's L-2

- When any change is made to a district's L-2 or L-2 worksheet you should document what was changed and why.
- Notify the district via a letter from your office.
- If notified via email follow up with an official letter.

Web Based L-2 Forms

- All counties must use the web L-2 for submitting their levies.
 - Ensure the fund you select is the fund that is levying.
 - All L-2s and related forms are currently on the STC's web page in both Excel and PDF format.

Web Page for L-2

PROPERTY TAXWEB APPLICATION

[\[Log In \]](#)

HomeAbout

WELCOME TO THE TECHNICAL SERVICE BUREAU'S (TSB) WEB APPLICATION

Please Log In Below to Enter the Site.

or

[Request an Account](#)

Account Information

Username:

Password:

☐ Keep me logged in

Log In

[Forgot Password?](#)

Web Page Address: <https://tsb.tax.idaho.gov>

EPB00109_05-11-2020

Update Contact Information

Clark County's L2 Data Entry with Levy Calculation for Tax Year 2019

Select a Category:

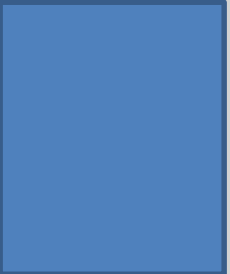
Value Verification and Information

Verified Values

L2 Entry	Name	Net Value
Select	Clark County	\$139,106,215

Clark County District Information

District Contact Information

Name: Judith Maldonado
Address: 
City:
State:
Zip:
Phone:
Fax:
Email:
[Update Contact Information](#)

Budget, Urban Renewal, and Levy Information

Fund Name	Proportionate P-Tax	Total P-Tax	Increment	Levy Rate
Current Expense w/Justice Fund	\$278,212	\$278,212	\$0	0.001999997
Tort	\$23,168	\$23,168	\$0	0.000166549
Justice	\$238,409	\$238,409	\$0	0.001713863
Fair Operations (County)	\$9,806	\$9,806	\$0	0.000070493
Revaluation	\$23,429	\$23,429	\$0	0.000168425
Ambulance	\$36,694	\$36,694	\$0	0.000263784
Noxious Weeds	\$44,769	\$44,769	\$0	0.000321833
Solid Waste	\$16,274	\$16,274	\$0	0.000116990
Public Health & Welfare Pest Fund	\$4,241	\$4,241	\$0	0.000030487

Add New Fund

View L2 Information


Add Non-Levied Fund

Review contact information on the L-2 and update accordingly.

Levying vs Non-levying funds

Falls View Cemetery District Information

District Contact Information

Name: Arwyn D. Thornton
Address: 
City:
State:
Zip:
Phone:
Fax:
Email:
[Update Contact Information](#)

Budget, Urban Renewal, and Levy Information

URD	Delete Fund	Fund Name	Proportionate P-Tax	Total P-Tax	Increment	Levy Rate
Add Incr.	Delete	M&O	\$84,762	\$84,762	\$0	0.000219506

Add New Fund

View L2 Information

View URD Information

Add Non-Levied Fund

Non-Levied Funds

[Hide Non-Levied Fund Entry](#)

Add Non-Levied Funds

Fund Name	Total Budget	Cash Forward Balance	Other Revenue	Property Tax Replacement	Balance Must Equal 0 (zero)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Add Non Levied Fund

No Non-L

Use the “non-levying” fund area to enter any fund with no property tax amount even if the fund has authority to levy property taxes.

Addendum

- Boundary changes
 - Formation and annexation
- Name changes
- Key Dates
- Follow up

District Formation or Alterations

- General Document Requirements:
 - An ordinance, order, or resolution must:
 - Be recorded with the County Clerk, filed with the County Assessor, and signed by the appropriate authoritative official
 - Include a legal description describing the boundary of the formation or alteration
 - Include a legible map that matches the legal description and clearly identifies the boundary of the formation or alteration
 - Provide current contact information for the taxing district
- Important Dates and Deadlines:
 - A hard-copy must be filed with the Idaho State Tax Commission within 30 days of the effective date of formation or alteration, but no later than January 10th of the effective year.
 - The ordinance, order, or resolution must be signed by December 31st to be reflected in the changes for the next effective year.

Mail hard-copies to: Idaho State Tax Commission, Attn: GIS Department, P.O. Box 36, Boise, ID 83722-0410.

Email: gis@tax.idaho.gov Phone: 208-334-7750

For more information, please visit the link “How to Submit an Annexation” on the ISTC GIS/ Cartography website: <https://tax.idaho.gov/gis/>

Reference: Idaho Statute 63-215, Idaho Administrative Rule 35.01.03.225

Election to Create a New Taxing District

- Section I.C. §63-802C
- County clerk where proposed taxing district is to be shall:
 - Mail notice of election to all residences or residents eligible to vote.
 - Notice to be mailed not less than 14 days prior to day of election.
 - Shall state with specificity purpose of election
 - Date of election
 - Polling places
 - Time the polls will be open
 - Aggregate amount of taxes that will be raised in the proposed district and the increase that will occur per \$100,000 of taxable value of property, above any exemptions, of residential property, commercial property, industrial property, land actively devoted to agriculture and operating property.
 - County clerk may bill the proposed taxing district for costs of administering this section.
- Compliance with this section shall satisfy any notice or publication requirement as may be provided by law.

Changing Name of Taxing District

- I.C. §67-2321
 - Governing body of a taxing district must follow publication and hearing rules.
 - Certified copy of the resolution must be filed with the State Tax Commission and with the county recorder of each county in which the jurisdiction is situated.

Key Budget and Levy Dates

- 5/20 (63-3503) – STC to notify counties of amounts to bill solar and other small energy producers.
- 8/3 – Notify districts of gross earnings tax on solar farms billed for the current year (also wind, geothermal; etc.).
- 9/03 – STC provides list of districts out of compliance with LSO or STC Urban Renewal registry to counties. (Note: LSO list subject to revision during levy review period, so penalties only applied at final approval date)

Information Availability

Information available from the county clerk:

I.C. §63-802 property tax information is currently available and is on the STC's web page. Look for the "Maximum Budget and Forgone Amount Worksheet"

https://tax.idaho.gov/forms/EFO00131_01-30-2020.pdf

New Construction Roll Value – 4th Monday in July

Taxable value (locally assessed current year, prior year actual or estimated sub roll, and prior year operating property) 1st Monday in August

Annexation Values:

Real and personal (locally assessed) – 1st Monday August

Operating property (assessed by STC) – 1st Monday September

I.C. § 63-1305C and other refunds/recovery money – After 1st Monday August.

Other Budget and Levy Due Dates – Counties to Report to STC

Statute or Rule	What is Due to STC
63-509(1) (by 4 th Monday of July, unless extension granted by STC)	Abstract of Value. (All districts)
63-1312(2) (Prior to 1 st Monday August)	Provide taxable value by district. (A-2)
63-808 (1) (on or before 3 rd Monday September, unless extension granted by county commissioners)	Send certified copy of levies authorized and fixed by the county commissioners.
IDAPA 35.01.03.803 (by 1 st Monday August)	Recovered/Recaptured Property Tax Substitute Funds List

Due to STC 4th Monday of May

Budget Hearing Notice Noncompliance List

(If all taxing districts complied, submit this form indicating "None" below.)

I _____, the County Clerk of _____ County,
(County Clerk's Name) (County Name)
hereby affirm that by April 30th the taxing districts listed below did not notify me of the date and location of their budget hearing or that no budget hearing is required.

District Name	District Name

I am submitting this form to the State Tax Commission in accordance with IDAPA
35.01.03.805 (Property Tax Rule 805) on _____.
(Date Submitted)

This document must be submitted even if all of your districts complied.
Web Page: http://www.tax.idaho.gov/forms/EFO00126_03-26-2018.pdf

Follow up

- Slides will be available
 - From IAC
 - On STC website
- Presentation – check with IAC
- Possible session for districts
 - Working on possibilities for session more specific to taxing districts
 - Would still be virtual
 - Would like to do this in early June – please send me dates you think might work

And in the End...

- Gary's retirement
 - Effective May 29
 - Planning to be in the office from May 18 – 29
- Or the beginning: Gary's replacement
 - Archie Keeton III
 - Planning to start on May 18
 - We'll do more formal introductions after that date

Send questions and comments!