

2021 Annual Report



Great people | Helping you | Serving Idaho

About Us

The Idaho State Tax Commission informs taxpayers about their obligations so everyone can pay their fair share of taxes. It must enforce Idaho's laws to ensure the fairness of the tax system with those who don't voluntarily comply.

Vision

Great people. Helping you. Serving Idaho.

Values

Fairness, Accountability, Integrity, Respect (FAIR)

Mission

Benefit the people of Idaho with courteous customer service and education by providing fair, efficient, and effective revenue and tax administration.

Goals

- Be a team of great people
- Deliver professional customer service
- Continuous improvement

IDAHO TAXPAYER RIGHTS

You have the right to...

Quality Service

Be Informed

Confidentiality

Representation

Appeal

Payment Options

Pay Only The Tax You Owe

Learn more at tax.idaho.gov/rights

Contents

Executive leadership	1
Commissioners' message	2
2021 Highlights	3
Idaho taxes	5
Idaho revenues	6
Employee recognition	7
Taxes collected	8
Revenue distribution	9
Property taxing districts	11
Property tax reduction	12
Average property tax rates	13
Ratio study	15
Tax burden study	16
Our offices	17

Executive Leadership

Administration

Chairman	Jeff McCray
Commissioner	Tom Katsilometes
Commissioner	Janet Moyle
Commissioner	Jared Zwygart

Managers

Chief Operating Officer	John Bernasconi
Appeals	Debbie Coulson
Audit	Kimberly D. Wind
Collection	Evan Sailor
Human Resources	Rhamona Grabenstein
Legal	Phil Skinner
Management Services	Lisa Kopke
Property Tax	George Brown
Revenue Operations	Rick Mascall
Taxpayer Resources	Julie Eavenson

Commissioners' Message

Our employees are the key to our success. 2021 was a year marked by overcoming the challenges of the pandemic while still meeting our goals. Our employees helped us move forward and improve how we safeguard the interests of our stakeholders, Idaho taxpayers, and how we lead this organization.

When the Legislature passed Governor Little's income tax rebate program in May, we moved quickly to execute it in August – just three months after the Governor signed the bill. (See page 3 of this report for more details about the rebates.)

Last year, we updated our strategic plan by prioritizing employee engagement, recruiting and retaining talent, and enhancing customer service. Our employees made progress in all three areas.

The focus on employee engagement meant conducting surveys to measure and assess how engaged our people are in performing their work. We're currently using those survey results to develop steps to shore up the strengths and address concerns. We're also encouraging all supervisors to take advantage of training opportunities, and our Human Resources team is training them in a new hiring and retention program, "Hire to Retire."

As part of enhancing customer service, we looked at reducing call wait times and answering tax questions faster in our customer service center. The most significant improvements were:

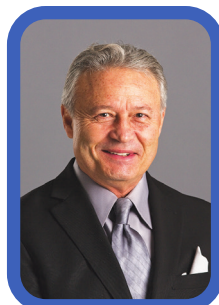
- Additional ongoing training for representatives
- Consolidation of call centers and e-mail help desks
- Involving employees from other departments in taking calls

In September, we welcomed new Commissioner Jared Zwygart. Commissioner Zwygart is a Certified Public Accountant with more than 30 years of experience in government and nonprofit auditing. He also has a long history of leadership in his community, bringing us a fresh perspective to guide this agency.

These are exciting times to be serving Idaho taxpayers. We're proud of our accomplishments in 2021 and look forward to building on them in the years to come.



Chairman
Jeff McCray



Commissioner
Tom Katsilometes



Commissioner
Janet Moyle



Commissioner
Jared Zwygart

2021 Highlights

Idaho tax rebates administered

We administered the Idaho income tax rebate program. Our employees identified taxpayers who qualified for rebates and calculated how much money each taxpayer should get. We created a webpage to answer questions about the rebate and launched an online tool that let taxpayers track the status of their rebate. In total, we issued 706,294 tax rebates for \$204.7 million.

Payment plans improved

To help taxpayers during the pandemic, we offered flexible payment plans to reduce the chance of a lien being filed against the taxpayer. Also, we eliminated an extra step for some taxpayers by letting them request a plan online without needing to create a Taxpayer Access Point (TAP) account.

New online videos produced

As part of our effort to reach more taxpayers, we turned to online videos. This included:

- Launching 24 Tax FAQs videos – Quick videos answering popular questions we get from taxpayers.
- Creating five educational videos about payment plans, temporary seller's permits, event promoters, filing tips, and TAP.
- Posting videos of our Business Basics webinars that include presenters from the Idaho Industrial Commission, U.S. Small Business Administration, and the federal Taxpayer Advocate Service.

Tax fraud halted

We stopped \$3.4 million in income tax refunds from going to fraudsters. All income tax returns go through fraud detection reviews before we issue any refunds. We partner with the IRS, other state tax agencies, tax professionals, software developers, and financial institutions to identify and share information about fraud and identity theft.

Online education and outreach emphasized

We dedicated more resources to providing free online training to taxpayers:

- We conducted 50 online workshops about filing income taxes for international students at BYU-Idaho, Idaho State University, and Boise State University. This program proactively helps many students who would otherwise call us to ask how to complete their tax return.
- As part of the Idaho Scam Jam Alliance, we participated in two online Scam Jams to teach seniors and others how to combat fraud and identity theft. The alliance is made up of government agencies and other organizations dedicated to fighting fraud.
- We held four virtual trainings on tips for filing income taxes.

We also provided monthly webinars for small businesses and self-employed individuals. Taxpayers can find details on all our free classes at tax.idaho.gov/register.

2021 Highlights

(continued from previous page)

Social media expanded

We added YouTube and LinkedIn to our social media outreach. We have a combined audience of more than 1,500 followers. Taxpayers can follow us on Twitter, Facebook, Instagram (@idahotax); YouTube (@idahostatetax); and LinkedIn (Idaho State Tax Commission).

Outside drop box added in Boise

Our Boise office now has a box in the parking lot in front of our building for taxpayers to drop off tax returns and correspondence 24/7. Our offices already have drop boxes inside the buildings that are available from 8 a.m. to 5 p.m., Monday through Friday.

Student employee program launched

We started a program to hire students as temporary workers during the income tax season.

Tarra Harris, a Revenue Operations manager, realized that some of her nephews and nieces were bored with nothing to do after completing their online schoolwork. At the same time, the Tax Commission was trying to find more workers to process income tax returns.

Tarra's solution was to hire students to help. She started on a small scale and advertised within the agency to find students ages 16 and older to work in the Boise office. We ended up hiring four students.

We provided the students with quiet rooms where they could attend their classes online and then return to their Tax Commission work when they were done. We let them know our top priority was their schoolwork and made it clear that their grades couldn't slip. We allowed them to attend class as they needed, and to have time to study or do their assignments.

By working around their schedules, we got some excellent help getting our work done during tax season.

A student employee operates the postage machine in the mail room.



Idaho Taxes

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
Auditorium district:		
Boise	5%	On hotel/motel occupants in the district areas, except for long-term (more than 30 consecutive days) residents.
Idaho Falls	5%	
Pocatello/Chubbuck	5%	
Beer	15 cents/gallon	Beer containing 5% or less alcohol by volume.
Cigarette	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	6.5% (minimum \$20)	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:		Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub .
Aviation gasoline	7 cents/gallon	
Diesel	32 cents/gallon	
Gasoline	32 cents/gallon	
Jet fuel	6 cents/gallon	
Compressed natural gas	32 cents/GGE	
Liquefied natural gas	34.9 cents/DGE	
Propane	23.2 cents/gallon	
Transfer fee	1 cent/gallon	<i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1% to 6.5%	On Idaho taxable income. The rate depends on income.
Mine license	1%	On value of ores mined or extracted.
Oil and gas production	2.5%	On market value of oil and gas produced or sold in Idaho.
Prepaid wireless E911 fee	2.5% of service price	On sale of prepaid wireless telecommunication sources.
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.
Strong beer	45 cents/gallon	Beer containing over 5% alcohol by volume.
Tobacco products	40% of wholesale price	Cigarettes aren't included. Doesn't include vaping products.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	

Property tax is collected by the counties and taxing districts and isn't listed above.

Idaho Revenues

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

Source	FY2020	FY2021	Change
Beer tax	\$4,457,412	\$4,775,217	7.1%
Boise Auditorium District tax	7,173,894	6,077,209	-15.3%
Cigarette tax	33,579,541	33,879,928	0.9%
Corporate income tax	275,045,206	384,855,368	39.9%
E911 fee	1,609,315	1,605,307	-0.3%
Electricity (kilowatt hour tax)	2,066,202	1,960,866	-5.1%
Idaho Falls Auditorium District tax	435,426	1,910,120	338.7%
Illegal drug tax	327	0	-99.9%
Individual income tax	2,171,356,767	2,746,282,904	26.5%
Mine license tax	116,862	36,322	-68.9%
Miscellaneous revenues	374,945	316,700	-15.5%
Motor fuels taxes	367,037,178	395,072,005	7.6%
Oil and gas production tax	46,091	136,935	197.1%
Pocatello-Chubbuck Auditorium District tax	268,583	1,038,797	286.8
Railroad car company's property tax	4,539	5,064	11.6%
Sales/Use tax	2,092,204,366	2,508,871,275	19.9%
Suspense (source not identified)	89,171	5,369,629	5,921.7%
Tobacco tax	15,392,866	14,850,749	-3.5%
Travel & convention tax	13,160,880	14,868,097	13.0%
Wine direct shipper fee	16,313	21,538	32.0%
Wine tax	6,116,880	6,525,613	6.7%
Total Gross Receipts	\$4,990,552,761	\$6,128,459,644	22.8%

Cost to collect tax revenues

	FY2020	FY2021
	\$40,574,600	\$38,852,020

It costs less than a penny to collect one tax dollar.

Employee Recognition



Rod Brevig, forest tax administrator, received the Idaho Association of County Assessors first-ever Assessors Service award. Rod has devoted countless hours providing expertise in the classroom and field. He established a forest productivity method for valuation, saving small counties hundreds of thousands of dollars.

He mentors the forest products industry, owners, and federal and state agencies about taxation practices. He is a consultant to the Committee on Forest Taxation Methodologies, a joint public and private group. As a 35-year employee, he is known for his fair and equitable approach to forestland tax administration.

Kathlynn Ireland, property tax policy specialist and a 17-year employee, won the George C. Askew award, presented by the American Academy of Certified Public Managers.

As a participant in Idaho's Certified Public Manager Program, Kathlynn worked on a project that benefitted the Tax Commission. The award recognizes her project as the best in Idaho for 2021.

Kathlynn's project concentrated on updating Idaho's Property Tax Reduction (PTR) program. Her suggested improvements included eliminating a dependence on paper, drafting legislation for a standard medical deduction for claimants to deduct from their qualifying income, and requesting a way to apply for the PTR online.



Alan Dornfest, property tax policy bureau chief and a 45-year employee, received the H. Sydney Duncombe Award for Excellence in County Government from the Idaho Association of Counties. The award recognizes individuals who have made significant contributions to Idaho county government. Thousands of county elected officials and Idaho residents have directly benefited from Alan's knowledge, expertise, and dedication to sound tax policy.

Alan serves on the International Association of Assessing Officers (IAAO) Research and Standards Committee, and previously served on the IAAO Executive Board. He is an IAAO senior instructor.



Taxes Collected

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	FY2018	FY2019	FY2020	FY2021
Sales/Use	\$12,143,179	\$12,801,330	\$16,795,227	\$15,272,172
Withholding	659,646	981,130	718,159	887,366
Motor fuels	850,555	945,515	774,703	1,450,999
Miscellaneous*	16,133	21,927	730,742	67,470
Individual income	20,595,241	20,537,309	22,912,744	24,693,962
Corporate income	16,233,876	6,999,175	15,913,265	11,960,446
Hotel/Motel**	23,898	16,528	30,007	86,247
Total	\$50,522,528	\$42,302,914	\$57,874,845	\$54,418,662

* Includes beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise, Idaho Falls, Pocatello/Chubbuck Auditorium Districts; travel & convention

Collection

	FY2018	FY2019	FY2020	FY2021
Total	\$126,877,156	\$138,692,886	\$145,161,925	\$181,655,673

State & local taxes collected

Sales	32%	\$2,501,835,452
Individual income	31%	\$2,457,359,748
Property	27%	\$2,112,732,781
Motor fuels	5%	\$378,340,816
Corporate income	4%	\$351,479,279
Other	1%	\$93,217,754

FY2021 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2021 for property tax. Amounts budgeted by taxing districts.

Revenue Distribution

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

Fund	FY2020	FY2021	Change
General Fund	\$3,668,784,694	\$4,530,397,434	\$861,612,740
Fish & Game Donation	29,520	46,845	17,325
Abandoned Mine & Oil & Gas Conserv.	67,387	94,499	27,113
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,521,634	2,627,443	105,809
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,624,728	1,737,336	112,607
County Juvenile Probation Svcs.	4,246,610	4,240,151	-6,459
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	13,028,104	14,720,691	1,692,587
Veterans Support Donation	36,516	52,852	16,335
Cooperative Welfare Fund	550,952	871,130	320,178
State Aeronautics Fund	2,359,535	1,960,261	-399,275
Parks & Recreation Motor Fuels	5,375,779	5,654,282	278,503
Bridges & Railroad Crossings	350,000	425,000	75,000
Local Highway Distribution	29,305,385	31,281,023	1,975,638
State Highway Account	62,933,815	66,475,443	4,188,625
Highway Distribution Fund	248,261,384	264,667,052	16,405,668
Search & Rescue Fund	46,268	48,665	2,397
Motor Fuel Distribution Fund	-1,063,267	395,048	1,458,315
Transportation Congestion Mitigation	21,571,674	24,214,916	2,643,242
E911 Wireless	1,573,059	1,571,750	-1,309
Multistate Tax Compact	2,570,150	3,179,374	609,224
Oil & Gas Local Economic Devel.	0	0	0
Administrative & Accounting Fund	197,281	193,660	-3,621
Motor Fuels Administrative Fund	4,164,202	4,805,100	640,898
Wine Direct Shipper Fee to ISP	3,000	3,925	925
Permanent Building Fund	19,335,356	20,584,466	1,249,110
GARVEE State Match	4,700,000	4,700,000	0
Miscellaneous Income	218,262	157,936	-60,327
Opportunity Scholarship	13,523	14,129	605
Public School Endowment	4,651,593	4,998,420	346,827
Children's Trust Donation	34,766	55,609	20,843

Revenue Distribution

(continued from previous page)

Fund	FY2020	FY2021	Change
Sales Tax – Tax Relief Fund	\$83,565,965	\$135,892,540	\$52,326,575
Sales Tax – Cities & Counties	249,800,945	293,804,949	44,004,005
Sales Tax – Personal Property	18,604,660	18,550,086	-54,573
Sales Tax – Ag Property Relief	8,487,103	8,487,103	0
Sales Tax – Demonstration Pilot Project	3,174,825	4,243,407	1,068,582
Sales Tax – Election Consolidation	4,817,464	4,872,755	55,291
Sales Tax – Held in Reserve	69,057	162,172	93,115
Refund Fund	506,168,337	646,301,001	140,132,664
Refund Fund – County Juvenile Prob. Svcs.	395,282	737,868	342,586
Suspense Accounts	89,171	5,369,629	5,280,458
Custodial Accounts (Donations)	8,301,766	9,604,261	1,302,495
Oil & Gas – Cities & Counties	13,274	39,437	26,163
Total	\$4,990,552,761	\$6,128,459,644	\$1,137,906,883

Tax revenue to local governments

In FY2021, local governments received 11.5% of Idaho's sales tax revenue.

Cities and counties:

- 5.29% of the revenue went to cities. Cities were eligible for a minimum increase of 1% over last year's distribution. The rest went according to population based on a complex calculation.
- 5.52% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest went according to population based on a complex calculation.

Other taxing districts:

- Roughly 1% of the revenue went to nonschool taxing districts based on a complex formula.
- \$8.5 million of the revenue went to eligible taxing districts to replace property tax on agricultural equipment that was exempted from property tax in a 2001 law.

Taxing districts also received \$4.8 million in election consolidation revenue and \$18.6 million in personal property reimbursements. And \$750,000 of lottery withholding went to eligible counties.

Property Taxing Districts

For 2021, the Tax Commission approved property tax levies of \$2.113 billion based on budgets previously certified by taxing districts. This amount was \$182.1 million, or 9.4% higher than the net amount levied in 2020.

However, in 2020 there was \$117.6 million in one-time relief funds from the Governor's Public Safety Grant Initiative that was used to provide property tax relief. Aside from that relief, which was not available in 2021, total property tax budgets increased \$64.5 million or 3.2% in 2021 as compared to 2020.

Distribution of property taxes

District Category	2020 Levied*	2020 Budget	\$ 2021 Levied	% Change Levied*	% Change Budget
Ambulance	\$30,247,573	\$30,247,573	\$33,122,488	9.5%	9.5%
Auditorium	19,019	19,019	17,786	-6.5%	-6.5%
Cemetery	7,512,064	7,512,064	7,903,138	5.2%	5.2%
City	473,723,119	554,923,825	571,220,393	20.6%	2.9%
Community Infra.	1,049,983	1,049,983	1,461,475	39.2%	39.2%
County	516,945,821	553,299,830	560,115,518	8.4%	1.2%
Extermination	998,716	998,716	1,155,459	15.7%	15.7%
Fire	90,346,744	90,346,744	113,002,016	25.1%	25.1%
Flood Control	843,484	843,484	889,067	5.4%	5.4%
Hospital	9,702,925	9,702,925	10,006,705	3.1%	3.1%
Junior College	36,106,930	36,106,930	37,632,310	4.2%	4.2%
Library	31,902,140	31,902,140	32,859,949	3.0%	3.0%
Mosquito Abatement	8,775,488	8,775,488	9,034,683	3.0%	3.0%
Port	405,000	405,000	405,000	0.0%	0.0%
Recreation	6,670,153	6,670,153	6,996,276	4.9%	4.9%
Roads & Highways	122,767,633	122,767,633	129,525,419	5.5%	5.5%
School	588,717,101	588,717,101	593,294,026	0.8%	0.8%
Sewer & Water	3,055,809	3,055,809	3,224,293	5.5%	5.5%
Sewer, recreation	526,933	526,933	546,532	3.7%	3.7%
Water	199,508	199,508	190,248	4.6%	4.6%
Watershed	130,000	130,000	130,000	0.0%	0.0%
Total	\$1,930,646,769	\$2,048,200,918	\$2,112,732,781	9.4%	3.2%

Property Tax Reduction

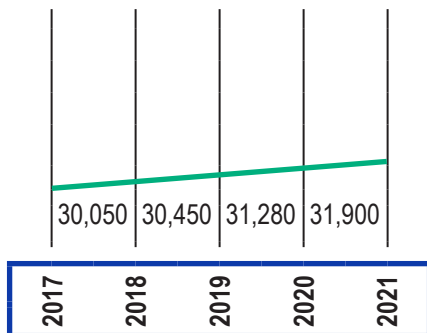
In addition to Idaho's standard property tax exemption for homeowners, the property tax reduction program offers more property tax relief to low-income elderly, widowed, and disabled homeowners. As income rises, the amount of property tax reduction decreases. In 2019, an additional property tax benefit was added for veterans who are 100% service-connected disabled. There is no income limit.

In 2021, the maximum benefit was increased to \$1,500. This is the first benefit increase since 2006.

Tax Year	Claimants	Avg. Benefit/Claimant	Total Paid
2021	27,862	\$859.63	\$23,950,939
2020	28,678	719.98	20,647,454
2019	27,621	704.66	19,463,396
2018	27,078	665.44	18,018,804
2017	26,950	648.74	17,483,627

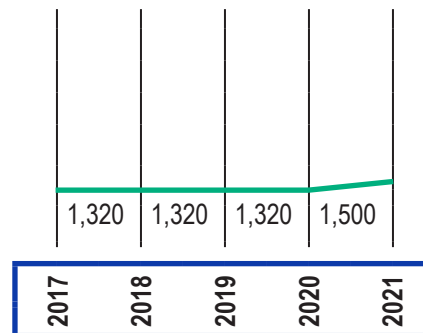
Maximum income

(in dollars)



Maximum benefit

(in dollars)



Average Property Tax Rates

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	2020 Urban	2020 Rural	2021 Urban	2021 Rural
Ada	1.014%	0.931%	0.898%	0.731%
Adams	1.002%	0.513%	0.812%	0.448%
Bannock	1.522%	0.844%	1.631%	0.841%
Bear Lake	0.989%	0.603%	0.808%	0.482%
Benewah	1.515%	0.964%	1.249%	0.921%
Bingham	1.974%	1.121%	1.922%	1.104%
Blaine	0.600%	0.495%	0.508%	0.405%
Boise	0.775%	0.580%	0.885%	0.560%
Bonner	1.033%	0.659%	1.027%	0.621%
Bonneville	1.279%	0.860%	1.402%	0.790%
Boundary	0.986%	0.679%	1.065%	0.752%
Butte	1.799%	1.075%	1.675%	1.033%
Camas	1.653%	0.922%	1.615%	0.889%
Canyon	1.401%	0.942%	1.199%	0.800%
Caribou	1.795%	1.008%	1.838%	0.945%
Cassia	1.398%	0.854%	1.269%	0.797%
Clark	1.014%	0.685%	0.989%	0.672%
Clearwater	1.864%	1.077%	1.835%	1.065%
Custer	0.730%	0.497%	0.749%	0.509%
Elmore	1.604%	0.753%	1.406%	0.655%
Franklin	0.967%	0.717%	0.944%	0.655%
Fremont	1.137%	0.802%	1.051%	0.742%

Average Property Tax Rates

(continued from previous page)

County	2020 Urban	2020 Rural	2021 Urban	2021 Rural
Gem	1.058%	0.574%	0.838%	0.428%
Gooding	1.477%	0.857%	1.180%	0.728%
Idaho	0.924%	0.366%	0.832%	0.350%
Jefferson	1.299%	0.712%	1.483%	0.883%
Jerome	1.943%	1.220%	1.897%	1.146%
Kootenai	0.950%	0.683%	0.880%	0.596%
Latah	1.640%	1.284%	1.690%	1.230%
Lemhi	0.972%	0.537%	0.929%	0.512%
Lewis	1.743%	1.178%	1.807%	1.081%
Lincoln	1.518%	0.769%	1.391%	0.746%
Madison	1.348%	1.169%	1.412%	1.155%
Minidoka	1.329%	0.790%	1.234%	0.783%
Nez Perce	1.955%	1.191%	1.961%	1.112%
Oneida	1.461%	0.683%	1.314%	0.644%
Owyhee	1.178%	0.788%	0.973%	0.789%
Payette	1.220%	0.649%	1.042%	0.539%
Power	2.250%	1.392%	2.154%	1.348%
Shoshone	1.678%	1.143%	1.587%	1.092%
Teton	0.992%	0.794%	0.812%	0.650%
Twin Falls	1.552%	1.102%	1.513%	0.991%
Valley	0.828%	0.483%	0.750%	0.398%
Washington	1.529%	0.883%	1.431%	0.817%
Statewide	1.129%	0.798%	1.049%	0.697%

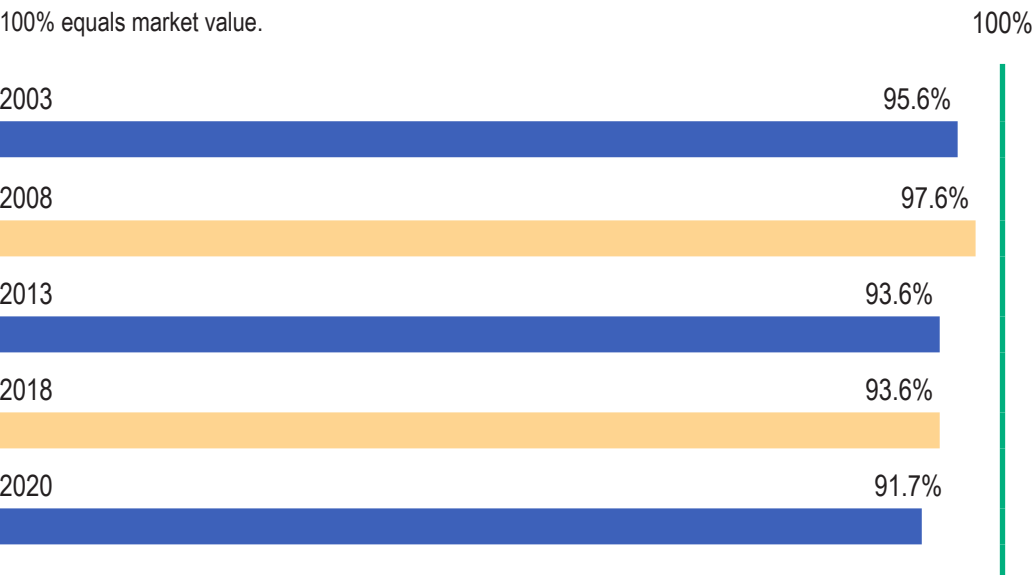
Ratio Study

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 standards for assessment levels based on nationally recognized practices. Categories that don't meet these standards might be subject to additional testing or adjustments by the Tax Commission.

Median assessment level



Year 2003 reflects improved urban residential property. Years after 2003 reflect improved residential property, both urban and rural.

Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2019 total income was spent on each tax in fiscal year 2019. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.14%	2.40%	2.70%
Sales	2.36%	2.35%	2.52%
Individual income	2.43%	2.04%	2.04%
Corporate income	0.36%	0.35%	0.23%
Motor vehicle	0.45%	0.72%	0.54%
Overall	10.11%	8.55%	9.40%

The chart below compares Idaho 2019 taxes to the national average of state and local taxes after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C. This chart is based on fiscal year 2019 data released by the U.S. Census Bureau.

Type of Tax	Income		Population		# of States With Tax
	% of US Avg.	Rank	% of US Avg.	Rank	
Property	76.7%	37	62.6%	40	51
Sales	99.6%	26	81.4%	34	47
Individual income	83.8%	34	68.5%	34	44
Corporate income	97.6%	21	79.7%	29	47
Motor vehicle	160.9%	5	131.4%	10	51
Overall	84.6%	42	69.1%	48	51

Our Offices



Coeur d'Alene

1910 Northwest Blvd., Suite 100
Coeur d'Alene, ID 83814-2371



Lewiston

1118 F St.
Lewiston, ID 83501-1014



Boise

11321 W. Chinden Blvd.
Boise, ID 83714-1021



Idaho Falls

150 Shoup Ave., Suite 16
Idaho Falls, ID 83402-3657



Twin Falls

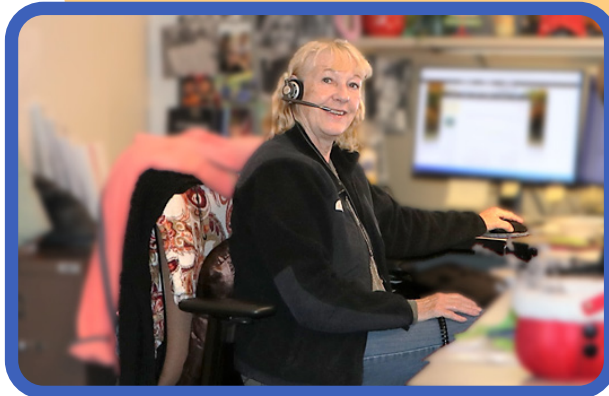
440 Falls Ave.
Twin Falls, ID 83301-3320



Pocatello

1111 N. 8th Ave.
Pocatello, ID 83201-5789

tax.idaho.gov



Costs associated with this publication are available from the Tax Commission in accordance with Idaho Code section 60-202.