



2015 Annual Report

Employees at Work



(top left) Rose Fleming helps a taxpayer on the phone.

(top right) Brittany Strang greets a customer at our front counter.

(bottom left) A driver hands her tax return to Roxanne Lopez at our April 15 Curbside Service.

(bottom right) A cyclist hands his tax return to Debbie Coulson at our April 15 Curbside Service.

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IDAHO TAXPAYER RIGHTS

THE RIGHT TO QUALITY SERVICE

THE RIGHT TO BE INFORMED

THE RIGHT TO CONFIDENTIALITY

THE RIGHT TO REPRESENTATION

THE RIGHT TO APPEAL

THE RIGHT TO PAYMENT OPTIONS

THE RIGHT TO PAY ONLY
THE TAX YOU OWE

Learn about your rights in more detail.

Ask for Publication 647

or download it from our website, tax.idaho.gov.

We firmly believe “customer service is not a department, it’s an attitude.” Good customer service requires listening, and going the extra mile to be as helpful as possible in what can sometimes be trying situations for our taxpayers.

In the past year, a major upgrade of our core tax processing software has given us the ability to glean massive amounts of data from the tax information we have on file, and we’re delving into areas that promise to help us improve our customer service more than ever before.

We’ve surveyed taxpayers whom we audited to get feedback that will help us improve our service in the future. We’re also tracking the most frequent types of calls our Taxpayer Services section answers, and we’re using those results to improve the information we provide on our website and in all our communications with taxpayers.

We believe that security is customer service, and we’ve taken steps to make sure taxpayer information is safe, such as contributing to the Governor’s Cybersecurity Taskforce as a member, requiring extra identity verification when taxpayers ask for their tax information, and continually updating our tax processing system with the latest tools to catch fraudulent tax returns.



Ken Roberts, Chairman Rich Jackson, Tom Katsilometes, Elliot Werk.

One of our most requested services came to fruition this year with the expansion of our Taxpayer Access Point (TAP), an online system for taxpayers to file and pay most taxes and manage their accounts. In today’s technological age, taxpayers want access to services 24 hours a day, and TAP helps meet that need. More information on TAP is in our Highlights of the Year section.

The Tax Commission also welcomed a new commissioner this year—Elliot Werk, a former Idaho state senator. Elliot’s fresh perspective, legislative experience, and focus on customer service are a welcome addition to the agency.

Our customer service efforts aren’t just external. We believe that customer service begins at home, and our employees need to model positive experiences with each other in order to best serve the public. We’re attempting to make outstanding service part of our cultural DNA—something that comes naturally to everything we do.

We're open for business 24/7 with TAP

We expanded our Taxpayer Access Point (TAP) to enable taxpayers to file and pay most taxes any hour of the day. The online system is free to use, secure, and offers users a multitude of services, such as e-filing permit-based returns, making electronic payments, managing their accounts, verifying certain permits, and requesting a payment agreement (for those who qualify). By the end of October 2015, more than 69,000 taxpayers had created an account on TAP.

Identity verification protects taxpayers

To protect our taxpayers' information, we implemented screening methods to make sure that people who contact us really are who they say they are. Taxpayers who request their personal information are now required to answer specific questions about their identity when they call, write, or walk into our offices. In some cases, we may contact taxpayers to verify their identity before we'll issue an income tax refund. And for our TAP system, we've adopted national standards for strong passwords and implemented 2-factor authentication before taxpayers can log in. 2-factor authentication requires a taxpayer to log in with a username and password, as well as a code we send the taxpayer by text message or email.

Idaho taxpayer rights spelled out in new brochure

We developed a comprehensive brochure that describes the rights taxpayers have when dealing with the Tax Commission. The new *Idaho Taxpayer Rights* brochure incorporates the rights listed in different sections of Idaho law, as well as those in our

own internal policies. It provides a central place where taxpayers can go to easily find their rights. The brochure is available on our website under our Taxpayer Rights page and in our offices. And we frequently include the brochure in our correspondence and meetings with taxpayers.

Refunds from fraudulent returns stopped

The Tax Commission caught more than 1,000 fraudulent returns and prevented more than \$1.7 million in refunds from going to fraudsters. As tax fraud continues to increase, fraudulent returns are consuming a large amount of staff time and resources.



Amber Ortiz, Audit Division

See our Identity Theft & Tax Fraud page for more information.

New resources added to our website

We added several new resources to our website, tax.idaho.gov, to help taxpayers. They include:

- *Aircraft Web page.* The Tax Commission partnered with the Idaho Division of Aeronautics to provide online information about taxes and registration for the sale, lease, or purchase of aircraft in Idaho.
- *Contractors Working in Idaho Web page.* The page provides information on sales/use tax as it applies to contractors and also covers income tax withholding. It replaces the *Contractors* brochure (#40) and the *Contractors Who Improve Real Property Web page*.
- *Tax Fraud Web page and Information Referral Form.* The page explains tax fraud

and provides a form taxpayers can use to report tax violations.

- *Repair Shops Web page.* The page provides updated sales tax information for repair shops and covers labor, fabrication, and repairs. It replaces our *Repair Shops* brochure.
- *Claim of Right Income Repayments Web page.* When taxpayers are required to pay back money they included in taxable income in a previous year, they may be able to claim a credit or deduction on their Idaho return. The new Web page shows taxpayers how.

Pass-through entities get a checklist

Pass-through entities were having difficulty completing their business income tax returns, so we created an online pass-through entity checklist to help them. We mailed information about the new checklist to more than 43,000 taxpayers. The checklist is available on our *Pass-through Entity Guidance Web page*.

Fuels tax increase implemented

When the Idaho Legislature increased the tax rates for several types of fuel, the Tax Commission went into high gear to implement the changes. We updated fuels tax forms and instructions, online reporting software, and our computer system. We also notified distributors of the new fuels tax rates in advance of the implementation date, so they could be ready in time.

Taxpayer survey gives our auditors high marks

Our Audit division mailed more than 600 surveys to taxpayers whom we



Chris Eaton, Information Technology

recently audited during a three-month period to gauge the professionalism and customer service of auditors. With a 17 percent response rate, the results showed:

- 97 percent agreed the auditor was courteous
- 92 percent agreed the auditor clearly explained procedures
- 85 percent said audit reports were easy to understand
- 88 percent said they have a better understanding of Idaho tax laws and rules

Our next step is to analyze the information to see if there's anything we want to change about our processes and to decide whether to continue the surveys to measure the quality of our interactions with taxpayers.

Outreach provided to tax preparers

The Tax Commission participated in statewide workshops that were sponsored by the Idaho Society of CPAs:

- In May, our four tax commissioners, along with several Tax Commission administrators, took part in tax workshops to learn from tax preparers what worked well during the income tax filing season and what could be improved.
- In October, several tax administrators participated in seminars to provide information on tax fraud and identity theft, highlight changes to tax laws, and explain changes in the upcoming tax filing season.

Tax workshop offered in Lewiston office

The Tax Commission began offering free quarterly tax workshops at its Lewiston office to help businesses that collect sales tax and income tax withholding. The

workshops cover how to fill out income tax withholding and sales tax returns correctly, when sales tax exemptions apply, and answers to specific questions businesses have about taxes. The workshops are also available at our Boise and Coeur d'Alene offices.

Business Essentials Fair helps small businesses

We partnered with the Internal Revenue Service, Small Business Administration, and other state agencies and nonprofits to provide a Business Essentials Fair for small businesses just starting out. The free fair featured sessions on hiring the first employee, state and federal taxes, navigating licensing and permitting, and the secrets to successful marketing. It also included time for participants to interact with regulatory agencies and resource groups.



Courtney Baldwin, Revenue Operations

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
Beer	\$0.15/gallon	Beer over 4% alcohol content is taxed as wine.
Boise Auditorium District	5%	On hotel/motel occupants in the Boise metropolitan area, except for long-term (more than 30 consecutive days) residents.
Cigarette	\$0.57 for a package of 20	Wholesalers pay this tax to the Tax Commission.
Corporate net income	7.4%	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: Aviation gasoline Diesel Gasoline Jet fuel Compressed natural gas Liquefied natural gas Propane Transfer fee	\$0.07/gallon \$0.32/gallon * \$0.32/gallon * \$0.06/gallon \$0.32/GGE * \$0.349/DGE * \$0.32/gallon * \$0.01/gallon * As of July 1, 2015	Users get refunds of tax depending on use and type of fuel. Refer to Publication FT-3 for more information. <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1.6% to 7.4%	On Idaho taxable income. The rate depends on income.
Mine license	1%	On value of ores mined or extracted.
Prepaid wireless E911 fee	2.5% of service price	
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.
Severance (oil and gas)	2.5%	On market value of oil and gas produced or sold in Idaho.
Tobacco	40% of wholesale price	On all tobacco products except cigarettes.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	\$0.45/gallon	Beer over 4% alcohol content is taxed as wine.

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

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

Revenues

Source	FY2014	FY2015	Change
Beer tax	\$4,025,008	\$4,066,794	+1.0%
Boise Auditorium District tax	4,647,527	5,065,251	+8.9%
Cigarette tax	36,470,994	36,363,644	-0.2%
Corporate income tax	217,543,706	236,860,072	+8.8%
E911 fee	567,475	1,578,907	+178.2
Electricity (kilowatt hour tax)	1,839,875	1,917,811	+4.2%
Estate tax	70,000	0	-100.0%
Illegal drug tax	150	301	+100.6%
Individual income tax	1,654,830,047	1,809,574,850	+9.3%
Local option tax	4,474,694	1,841,445	-58.8%
Mine license tax	842,686	775,935	-7.9%
Miscellaneous revenues	180,716	172,040	-4.8%
Motor fuels taxes	245,310,930	255,462,265	+4.1%
Railroad Car Co. property tax	46,124	54,067	+17.2%
Sales/Use tax	1,369,521,594	1,456,971,421	+6.3%
Severance (oil and gas tax)	639	2,454	+284.3
Suspense (source not identified)	159,655	66,425	-58.3%
Tobacco tax	11,317,923	12,024,562	+6.2%
Travel & convention tax	8,112,343	8,830,333	+8.8%
Wine direct shipper fee	14,013	12,275	-12.4%
Wine tax	4,988,783	5,115,528	+2.5%
Total Gross Receipts	\$3,564,824,881	\$3,836,756,381	+7.6%
Cost to collect tax revenues			
	FY2014	FY2015	
	\$32,945,100	\$33,881,300	

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

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	FY2012	FY2013	FY2014	FY2015
Sales/Use	\$10,624,600	\$11,601,782	\$17,602,347	\$12,534,002
Withholding	590,254	626,049	308,210	361,099
Motor fuels	844,900	785,890	433,338	643,322
Miscellaneous*	269,260	856,796	137,408	41,824
Individual income	24,318,649	21,126,335	7,217,552	13,657,365
Corporate income	10,778,918	39,686,872	12,256,589	17,900,340
Estate	0	0	0	0
Hotel/motel**	31,940	25,270	24,777	34,959
Total	\$47,440,521	\$74,708,994	\$37,980,221	\$45,172,911

* Beer tax, cigarette tax, tobacco tax, wine tax; for FY2015 also includes kilowatt hour

** Boise Auditorium District tax, travel & convention tax

Collection

	FY2012	FY2013	FY2014	FY2015
Total	\$104,842,342	\$105,476,949	\$107,183,361	\$112,397,933

State & local taxes collected

Corporate income	\$217,100,000
Individual income	1,478,900,000
Motor fuels	247,100,000
Property	1,624,600,000
Sales	1,451,400,000
Other	91,200,000

FY2015 for income tax, motor fuels tax, sales tax, other.
Net collections after refunds.

Calendar year 2015 for property tax. Amounts budgeted
by taxing districts.

"Other" accounts for 1.8%

corporate income 4.2%

motor fuels 4.8%

sales 28.4%

individual 28.9%
income

property 31.8%

Identity theft

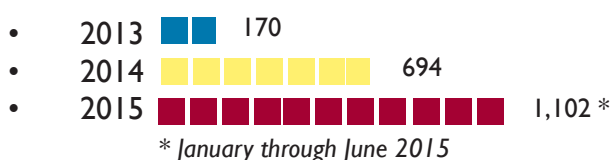
The number of identity theft cases reported to the Tax Commission continues to climb.

Identity theft occurs when a person knowingly and wrongfully obtains and uses someone else's personal data (Social Security number, name, address, etc.) in a way that involves fraud or deception for economic gain or benefits. The economic gain or benefit may be from filing fraudulent tax returns, obtaining credit, or receiving social benefits such as welfare or Medicaid.

Once we learn of an identity theft case, the Tax Commission helps the victim:

- Understand the impact of having one's identity stolen,
- Compile a list of actions to take,
- Resolve any tax issues with the state, and
- Find a safe way to file taxes in the future.

Idaho identity theft cases (by tax year) reported to the Tax Commission



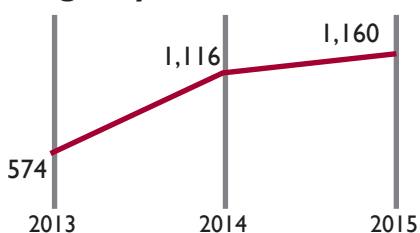
Tax fraud

Tax fraud occurs when someone files a tax return to receive a refund they're not entitled to. In the last three years, we've seen a steady increase in confirmed fraudulent tax returns.

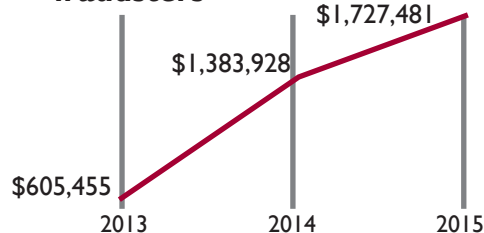
The Tax Commission uses a variety of ways to check for fraud and is constantly looking for ways to improve its effectiveness. Some of our checks include:

- Manual review of returns
- Automated reviews
- Verification from other sources

Confirmed fraudulent returns caught by the Tax Commission



Dollars saved from going to fraudsters



Identity theft-related tax fraud occurs when someone purposely files a return using another individual's information. The Tax Commission caught 549 fraudulent returns from identity theft in 2015, and prevented \$1,038,489 from being refunded to the wrong person.

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

Fund	FY2014	FY2015	Change
General Fund	\$2,659,410,999	\$2,871,426,329	+\$212,015,330
Fish & Game Donation	31,740	29,400	-2,340
Abandoned Mine & Oil & Gas Conserv	267,609	37,182	-230,428
Secondary Aquifer Fund	n/a	5,000,000	+5,000,000
Petroleum Storage Trust	2,138,405	2,226,559	+88,154
Cancer Control Fund	301,035	300,000	-1,035
Central Tumor Registry	120,416	120,000	-416
Substance Abuse Treatment	1,402,575	1,426,284	+23,709
County Juvenile Probation Svcs	3,887,138	4,065,323	+178,185
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	8,005,702	8,706,398	+700,696
Veterans Support Donation	40,436	36,139	-4,297
Cooperative Welfare Fund	280,685	293,667	+12,982
State Aeronautics Fund	1,762,211	1,688,631	-73,580
Parks & Recreation Motor Fuels	4,663,328	4,814,444	+151,116
Local Bridges & Railroad Crossings	350,000	350,000	0
State Highway Account	15,375,784	17,395,590	+2,019,806
Highway Distribution Fund	208,255,813	217,777,362	+9,521,549
Search & Rescue Fund	40,139	41,440	+1,301
Motor Fuel Distribution Fund	-264,945	11,242	+276,188
E911 Wireless	555,571	1,543,525	+987,954
Multistate Tax Compact	2,321,260	2,264,558	-56,702
Oil & Gas Local Economic Development	41	157	+116
Administrative & Accounting Fund	426,326	228,659	-197,667
Motor Fuels Administrative Fund	4,390,200	4,079,000	-311,200
Wine Direct Shipper Fee to ISP	3,725	2,650	-1,075
Permanent Building Fund	39,090,749	28,200,563	-10,890,186
Garvee State Match	n/a	4,700,000	+4,700,000
Miscellaneous Income	169,466	158,698	-10,768
Opportunity Scholarship	9,339	10,787	+1,447
Public School Endowment	4,436,662	4,663,341	+226,680
Children's Trust Donation	42,317	32,710	-9,607
Sales Tax - Cities & Counties	172,296,769	182,648,196	+10,351,426

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Fund	FY2014	FY2015	Change
Sales Tax - Personal Property	18,933,640	18,921,801	-11,838
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project	5,436,472	7,196,419	+1,759,948
Sales Tax - Election Consolidation	4,393,098	4,480,623	+87,525
Counties - Estate Tax	-373,826	0	+373,826
Refund Fund	383,425,888	420,772,770	+37,346,882
Refund Fund - County Juvenile Prob Svcs	503,328	543,676	+40,348
Suspense Fund	183,468	82,602	-100,866
Boise Auditorium District	4,635,888	5,039,527	+403,640
Grape Growers & Wine Producers	249,075	255,278	+6,204
Guard & Reserve Support Donation	26,598	22,633	-3,965
Idaho Food Bank Donation	107,397	89,611	-17,786
Special Olympics Donation	24,762	19,730	-5,032
Local Option Tax	4,180,355	1,765,224	-2,415,131
Oil & Gas - Cities & Counties	143	550	+407
Total	\$3,564,824,881	\$3,836,756,381	+\$271,931,500

Tax revenue to cities & counties

In FY2015, 11.5% of Idaho's sales tax revenue was distributed to local governments.

About 3.23% of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, with the other half based on the market value of property in each city. Another 3.23% of the sales tax revenue was distributed directly to counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.11% of the sales tax was distributed to counties and cities according to a complex formula based on amounts received in 1999 and current population (for cities and counties). And .88% of the sales tax revenue was distributed to nonschool taxing districts based on the same 1999 formula mentioned and a proportionate share of each district's property tax budget.

Eligible taxing districts received \$8,500,000 annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. Election consolidation distributions equaled \$4,400,000. Personal property reimbursement to taxing districts totalled \$18,900,000.

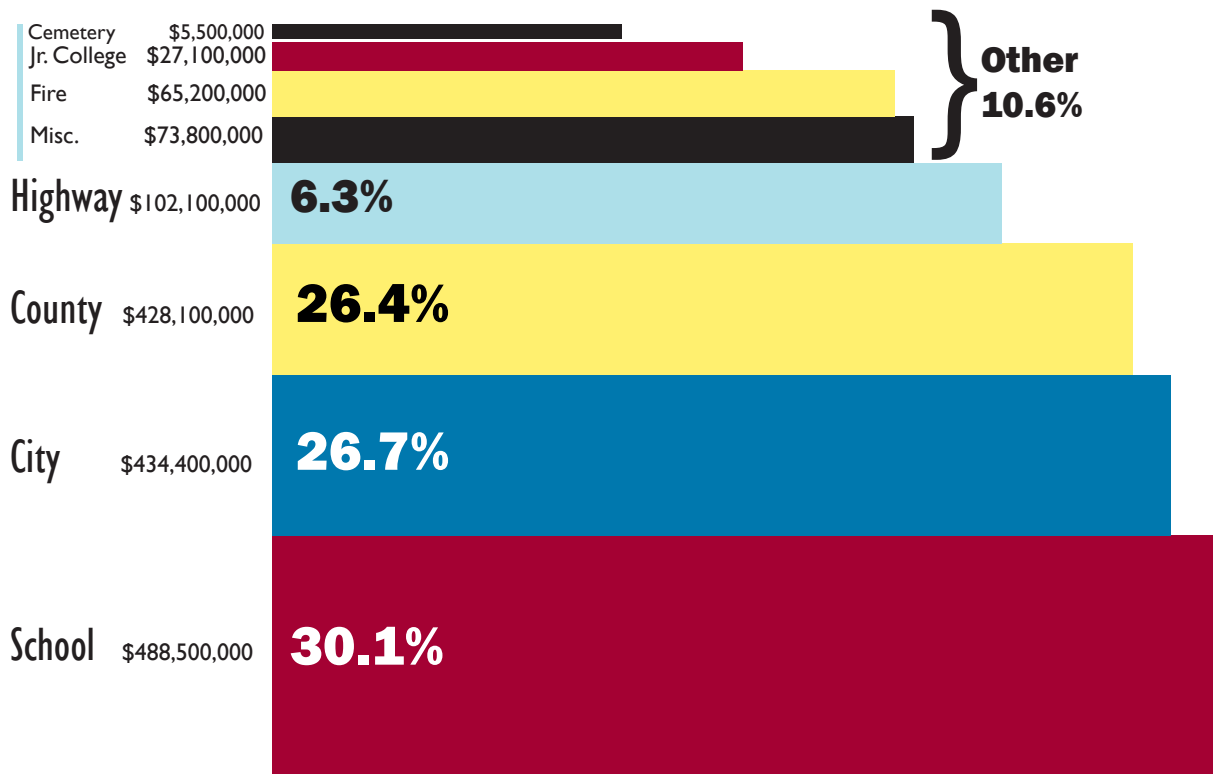
Small amounts of lottery withholding were distributed to eligible counties. Distributions were made after the end of each quarter, so the FY2015 fourth quarter portion of these totals was distributed in July 2015 (FY2016).

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc.

Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 13.3 percent of taxing districts didn't levy property taxes in 2015.

Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2015 there were 3,286 tax code areas in Idaho.

How taxing districts will use 2015 property taxes

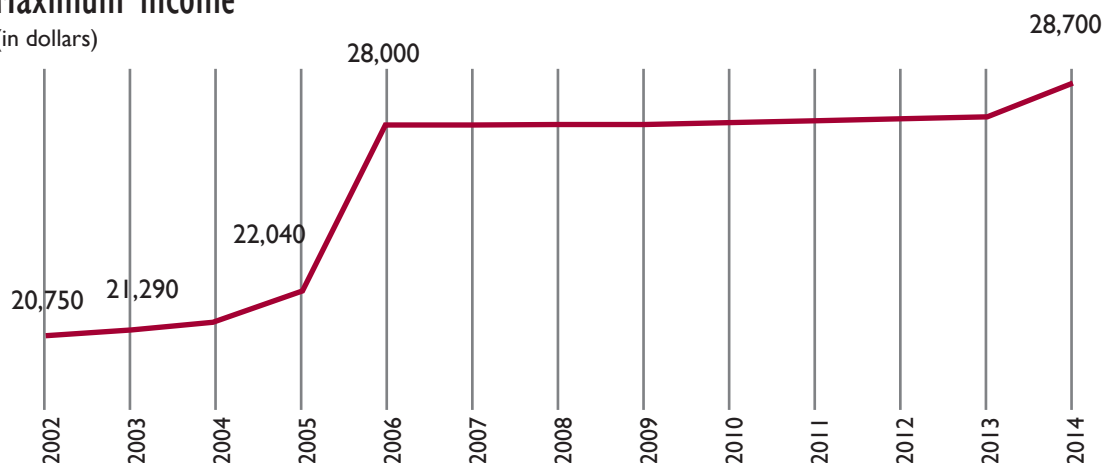


Idaho's property tax reduction (circuit breaker) program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981. As income rises, the amount of property tax reduction decreases.

Tax year	Claimants	Avg. benefit/claimant	Total paid
2014	27,365	\$565.54	\$16,276,463
2013	27,734	565.54	15,680,000
2012	28,426	557.20	15,840,000
2011	28,479	562.54	16,020,000
2010	28,399	565.21	16,050,000
2009	27,920	561.40	15,670,000
2008	27,831	554.43	15,430,000
2007	28,202	543.12	15,320,000
2006	28,737	534.09	15,350,000
2005	26,656	579.46	15,460,000
2004	26,493	564.93	14,970,000
2003	26,031	540.78	14,080,000
2002	24,684	517.39	12,770,000

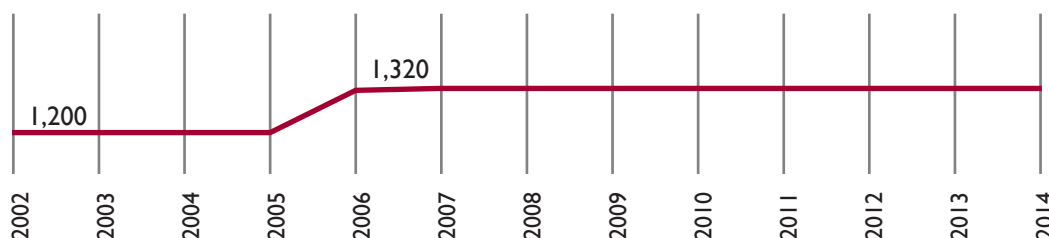
Maximum income

(in dollars)



Maximum benefit

(in dollars)



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	2014 Urban	2014 Rural	2015 Urban	2015 Rural
Ada	1.547%	1.263%	1.530%	1.263%
Adams	1.740%	0.867%	1.658%	0.860%
Bannock	2.096%	1.090%	2.159%	1.154%
Bear Lake	1.053%	0.659%	0.988%	0.619%
Benewah	1.664%	1.046%	1.710%	1.085%
Bingham	1.970%	1.228%	2.071%	1.283%
Blaine	0.808%	0.692%	0.763%	0.651%
Boise	1.350%	0.987%	1.394%	1.043%
Bonner	1.301%	0.794%	1.307%	0.786%
Bonneville	1.718%	1.073%	1.743%	1.072%
Boundary	1.317%	0.954%	1.431%	1.062%
Butte	2.049%	1.367%	1.994%	1.292%
Camas	1.798%	1.070%	1.925%	1.102%
Canyon	2.086%	1.261%	2.091%	1.285%
Caribou	1.989%	1.049%	1.957%	0.992%
Cassia	1.527%	0.897%	1.520%	0.881%
Clark	1.210%	0.862%	1.225%	0.880%
Clearwater	1.963%	1.152%	1.940%	1.153%
Custer	0.697%	0.437%	0.708%	0.441%
Elmore	2.278%	1.144%	2.221%	1.118%
Franklin	1.273%	0.901%	1.329%	0.942%
Fremont	1.224%	0.835%	1.207%	0.843%

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County	2014 Urban	2014 Rural	2015 Urban	2015 Rural
Gem	1.729%	1.043%	1.561%	0.950%
Gooding	1.840%	1.046%	1.791%	0.998%
Idaho	1.173%	0.655%	1.134%	0.601%
Jefferson	1.991%	1.161%	2.004%	1.166%
Jerome	2.155%	1.305%	2.153%	1.311%
Kootenai	1.437%	0.958%	1.280%	0.973%
Latah	1.891%	1.437%	1.910%	1.447%
Lemhi	1.370%	0.704%	1.381%	0.708%
Lewis	1.926%	1.245%	1.758%	1.174%
Lincoln	2.049%	1.074%	1.974%	1.041%
Madison	1.656%	1.374%	1.716%	1.426%
Minidoka	1.504%	0.947%	1.526%	0.947%
Nez Perce	1.996%	1.064%	2.019%	1.081%
Oneida	1.697%	0.904%	1.627%	0.812%
Owyhee	1.542%	1.014%	1.453%	0.953%
Payette	1.975%	1.085%	1.790%	0.937%
Power	2.358%	1.473%	2.352%	1.441%
Shoshone	2.099%	1.434%	2.037%	1.356%
Teton	1.289%	1.030%	1.230%	0.977%
Twin Falls	1.962%	1.288%	2.221%	1.264%
Valley	1.182%	0.686%	1.129%	0.648%
Washington	1.675%	0.885%	1.787%	0.953%
Statewide	1.582%	1.032%	1.550%	1.032%

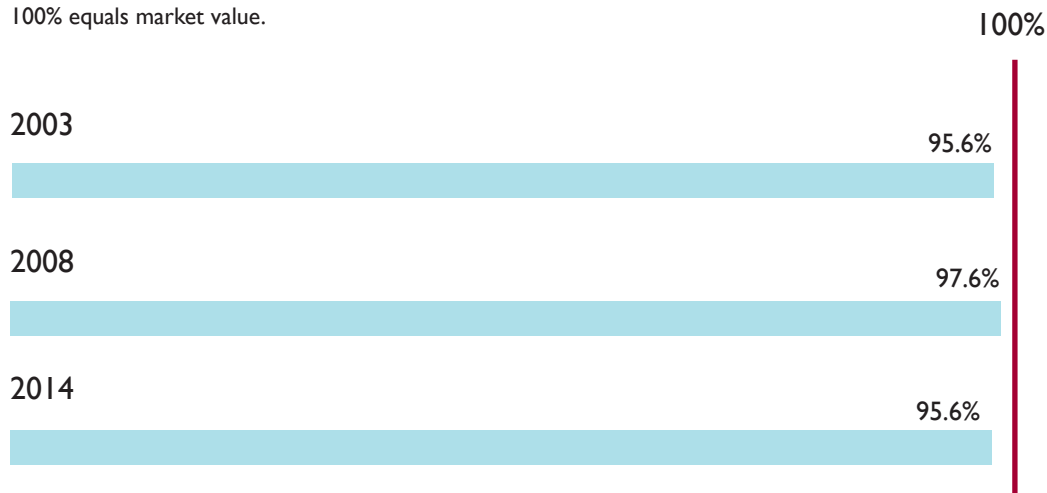
The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies are used to evaluate the assessment process in the counties and to equalize 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 assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

Median assessment level

100% equals market value.



Year 2003 reflects improved urban residential property. Years 2008 and 2014 reflect improved residential property.



Don Anderson, Audit Division

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 2013 total income was spent on each tax in fiscal year 2013. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.25%	2.53%	2.86%
Sales	2.33%	2.34%	2.51%
Individual Income	2.41%	2.28%	2.26%
Corporate Income	0.38%	0.35%	0.32%
Motor Vehicle	0.47%	0.68%	0.54%
Overall	10.38%	9.01%	9.74%

The chart below compares Idaho 2013 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 2013 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	77.7%	37	61.7%	42	51
Sales	100.1%	26	79.4%	35	47
Individual Income	94.4%	31	74.9%	35	44
Corporate Income	93.4%	23	74.1%	32	47
Motor Vehicle	143.2%	6	113.6%	17	51
Overall	86.7%	41	68.8%	49	51



Cheryl Parker-Hall, Collection Division

ADMINISTRATION

Chairman	Richard W. Jackson
Commissioner	Tom Katsilometes
Commissioner	Ken A. Roberts
Commissioner	Elliot Werk
Executive Assistant	Valerie Dilley

MANAGERS

Audit	Randy Tilley
Collection	Debbie Coulson
Communications	Renee Eymann
Data Analysis	Scott Grothe
Human Resources	Roxanne Lopez
Information Technology	Mike Teller
Legal	Phil Skinner
Management Services	Mark Poppler
Property Tax	Steve Fiscus
Revenue Operations	Doreen Warren
Security & Safety	Chuck Pond
Special Projects	Robin O'Neill
Tax Policy	Michael Chakarun

Our mission

To administer the state's tax laws in a fair, timely, and cost-effective manner to benefit all Idaho citizens.

Our goals

These goals are the guiding principles by which we have chosen to do business:

- Explore and implement new methods of providing customer service above and beyond current customer service levels.
- Administer tax law and develop rules and policies that promote fairness, consistency, compliance, security, and public confidence.
- Promote and model behaviors that result in a high-quality workforce of employees who take pride in their work and the agency.
- Seek and implement efficient operations within the agency to support our mission.
- Expand and enhance how the agency thinks about, maintains, and uses data to inform internal and external decision-making.

tax.idaho.gov

Our offices

