



2019 Annual Report

Great people.
Helping you.
Serving Idaho.

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

IDAHO State Tax Commission

Our new Boise office location

Our mission

Voluntary tax compliance through innovative customer service, courteous and professional conduct, effective education, and fair administration.

Our goals

- Demonstrating financial stewardship
- Building stakeholder support
- Promoting efficiency
- Empowering great people

tax.idaho.gov

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

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ADMINISTRATION

Chairman	Tom Harris
Commissioner	Tom Katsilometes
Commissioner	Elliot S. Werk
Commissioner	Janet Moyle

MANAGERS

Appeals	Michael Chakarun
Audit	Kimberly D. Wind
Collection	Debbie Coulson
Human Resources	Rhamona Grabenstein
Legal	Phil Skinner
Management Services	Nick Landry
Property Tax	George Brown
Revenue Operations	John Bernasconi
Taxpayer Resources	Mark Warbis

The Tax Commission underwent major changes in 2019 — all without missing a beat.

The year began with the launch of the new Idaho-specific W-4, *Form ID W-4*, to help taxpayers estimate their Idaho income tax withholding. We created this form because using the federal W-4 calculation no longer works to estimate withholding for state taxes.

In February, we moved our Pocatello office to a new location that's easier to find. Commissioner Katsilometes, a Pocatello native, attended the ribbon-cutting ceremony to celebrate the new opening. We're happy the move went smoothly, especially in the middle of the income tax filing season.

Midway through the year, we welcomed Tom Harris as our new chairman. With extensive private-sector experience, Chairman Harris made strategic planning a high priority for the Tax Commission with an even greater day-to-day focus on creating efficiencies, engaging employees, and improving responsiveness to taxpayers and other stakeholders.

To establish a baseline for measuring improvements to our customer service, we surveyed key stakeholders throughout Idaho on how courteous and knowledgeable they find our service and how easy our information is to understand. See page 5 of this report for the survey results.

We also initiated an employee engagement survey. With over 80% of our employees responding, the survey found that only 25% feel actively engaged at work. Studies show that actively engaged employees are twice as likely to stay in their current job and are more collaborative and innovative in their work. The survey was an eye opener for Tax Commission managers, and now we're working on some changes to how the agency's leaders do our jobs.

In July, we began the long-anticipated move of our Boise office to the State's Chinden Campus on the west side of town. We moved more than 400 people — plus computers, chairs, desks, phones, file cabinets, office cubicles, and other furniture. It was a good opportunity for us to convert paper files to digital ones and surplus unneeded items. We completed the relocation in October, and we're pleased that it was a success.

In 2020, we'll be continuing to emphasize strategic planning to improve processes, operations, customer service, and stakeholder support. Our vision for the future is: Great people. Helping you. Serving Idaho. We'll be pursuing that vision by adhering in all we do to our core values: Fairness, Accountability, Integrity, and Respect.



Chairman Tom Harris, Commissioners Tom Katsilometes, Elliot S. Werk, Janet Moyle

Office moves completed!

We successfully relocated two of our offices in 2019.

Pocatello

We moved our Pocatello office in February to a location that's easier to find and offers more service windows at the front counter.

Boise

We moved our Boise office — the Tax Commission's headquarters — to the State's new Chinden Campus. The move started in July and ended in October with no disruption in service to taxpayers. The new location brings our office closer to the center of the Treasure Valley's population and helps us work more efficiently.

Amid all the moves, we also took steps to improve security at our offices throughout the state.

New Idaho W-4 launched

We created an Idaho-specific W-4, *Form ID W-4*, to help taxpayers more easily estimate how much state income tax their employers should withhold from their paychecks. We created public service announcements for radio, television, and social media to promote the new form. We also went on radio and television news shows to talk about the importance of taxpayers updating their withholding information.

Taxpayer education classes grow

As part of our continuing efforts to educate taxpayers about taxes, we provided new sales tax classes for specific industries, such as party event coordinators and lodging providers. We also launched an intermediate business income tax class, expanded our popular Business Basics class offerings around the state, and added a class for self-employed people. More than 1,000 people attended our various class offerings this year.

Red Tape Reduction Act streamlines, simplifies rules

We removed four chapters of administrative rules and 35,769 words from our rules, including 1,197 restrictive words. The culling process was part of Governor Little's Red Tape Reduction Act to reduce the regulatory burden on Idaho citizens.

Sales tax requirement implemented for marketplace facilitators, out-of-state sellers

The Tax Commission had less than two months last spring to implement a new sales tax law. It requires certain marketplace facilitators and out-of-state retailers to collect Idaho sales tax. We contacted about 500 out-of-state sellers about compliance with Idaho's law, as well as vendors that provide sales tax filing and reporting services for sellers. We also created a dedicated webpage about the requirements and set up two new categories of seller's permits. So far we've issued nearly 1,800 new seller's permits under the new law, mostly to out-of-state retailers.

Property tax benefit for disabled veterans launched

We began administering a new property tax benefit program in 2019 for veterans who are homeowners and 100% service-connected disabled. The benefit reduces their property tax bill by as much as \$1,320 on their home and up to one acre of land. We created an application form for veterans and a webpage explaining the benefit. We approved more than 1,100 claims and paid out nearly \$1 million in benefits in the program's first year.

Tax fraud from identity theft continues to decline

For the fourth year in a row, we saw a reduction in tax refund fraud. In 2019, we found and stopped more than \$64,000 in fraudulent income tax refund requests. That's compared with over \$155,000 in 2018; more than \$523,000 in 2017; and over \$780,000 in 2016. We've made it tougher for criminals to succeed due in part to timely information sharing among state tax agencies, the IRS, tax professionals, software developers, and the financial services industry.

Property tax estimator expands to more counties

We improved our online property tax estimator to make it more accurate for homeowners who want an estimate of

the property taxes they owe for the year. More than half of Idaho counties now are participating in the program. They include Ada, Adams, Bannock, Bear Lake, Benewah, Bingham, Blaine, Boise, Bonneville, Boundary, Butte, Canyon, Cassia, Clark, Elmore, Franklin, Jefferson, Jerome, Latah, Minidoka, Nez Perce, Owyhee, Power, Twin Falls, and Valley.

New hubs, guides added to website

We added new features on our website to help taxpayers, including:

Web guides

We turned print brochures into 19 web guides and updated the guides using Plain Talk, a process for making our communications simpler and clearer.

Tax hubs

We added new hubs on our website with links to one-stop information for Product Taxes, Property Tax, and Collection and Audit.

Social media outreach increases

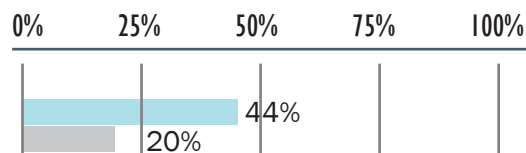
As part of our effort to reach more taxpayers online, we ramped up our social media postings by 215% over last year. We also added Instagram to the social media channels we use. Taxpayers can follow us — **@idahotax** — on Facebook, Twitter, and Instagram.

The Tax Commission surveyed four distinct stakeholder groups as part of an effort driven by the agency's strategic plan to improve customer service and stakeholder support. The groups included general taxpayer households, state elected officials, local government and taxing district officials, and tax professionals. Results included here were compiled from 860 survey responses over those four groups, and have a margin of error between +/- 4 and 12%.

■ Agree/Strongly Agree ■ Disagree/Strongly Disagree

State Elected Officials

It's always easy to understand information from the Tax Commission.



The Tax Commission always administers Idaho tax laws fairly.

The Tax Commission staff is very knowledgeable.

The Tax Commission staff is always courteous.

Tax Practitioners

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Local Government Officials

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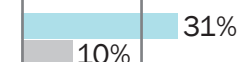
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Taxpayers

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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	15 cents/gallon	Beer over 4% alcohol content (strong beer) 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	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	6.925% (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: Aviation gasoline Diesel Gasoline Jet fuel Compressed natural gas Liquefied natural gas Propane Transfer fee	7 cents/gallon 32 cents/gallon 32 cents/gallon 6 cents/gallon 32 cents/GGE 34.9 cents/DGE 23.2 cents/gallon 1 cent/gallon	Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub . <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1.125% to 6.925%	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.
Tobacco products	40% of wholesale price	Cigarettes aren't included.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	Beer over 4% alcohol content (strong beer) 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 before refunds.

Revenues

Source	FY2018	FY2019	Change
Beer tax	\$4,182,161	\$4,240,977	+1.4%
Boise Auditorium District tax	7,412,944	7,976,815	+7.6%
Cigarette tax	35,960,257	34,606,636	-3.8%
Corporate income tax	267,239,226	308,600,941	+15.5%
E911 fee	1,700,281	1,626,415	-4.3%
Electricity (kilowatt hour tax)	2,592,173	2,370,998	-8.5%
Estate tax	0	0	0.0%
Illegal drug tax	489	334	-31.8
Individual income tax	2,238,674,067	2,003,811,593	-10.5%
Local option tax	0	0	0.0%
Mine license tax	52,493	34,556	-34.2%
Miscellaneous revenues	404,469	281,439	-30.4%
Motor fuels taxes	355,989,873	369,491,190	+3.8%
Oil and gas production tax	207,239	190,765	-8.0%
Railroad car co. property tax	67,940	10,220	-85.0%
Sales/Use tax	1,784,749,176	1,901,712,280	+6.6%
Suspense (source not identified)	10,516	-9,806	-193.3%
Tobacco tax	15,159,302	15,661,381	+3.3%
Travel & convention tax	12,576,999	13,728,386	+9.2%
Wine direct shipper fee	14,175	15,388	+8.6%
Wine tax	5,809,321	6,011,632	+3.5%
Total Gross Receipts	\$4,732,803,098	\$4,670,362,137	-1.3%
Cost to collect tax revenues			
	FY2018	FY2019	
	\$39,314,200	\$40,471,400	

**It costs less than a penny
to collect one tax 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	FY2016	FY2017	FY2018	FY2019
Sales/Use	\$11,884,602	\$11,083,521	\$12,143,179	\$12,801,330
Withholding	381,072	479,597	659,646	981,130
Motor fuels	521,776	710,938	850,555	945,515
Miscellaneous*	301,139	25,256	16,133	21,927
Individual income	15,867,049	18,081,641	20,595,241	20,537,309
Corporate income	11,242,740	36,397,930	16,233,876	6,999,175
Estate	0	0	0	0
Hotel/motel**	26,544	26,649	23,898	16,528
Total	\$40,224,922	\$66,805,532	\$50,522,528	\$42,302,914

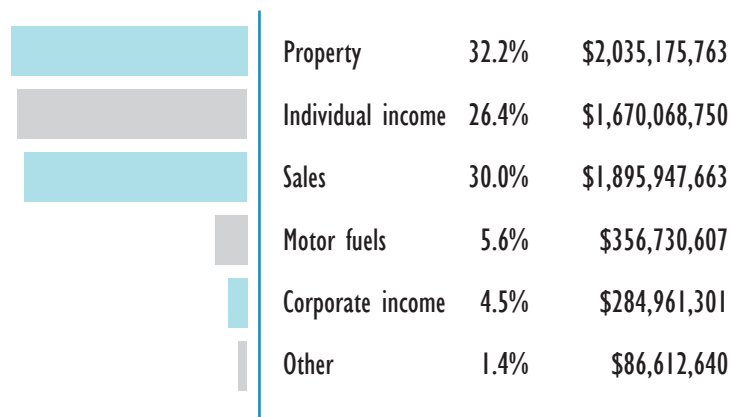
* FY2017, FY2018, and FY2019 include beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise Auditorium District, travel & convention

Collection

	FY2016	FY2017	FY2018	FY2019
Total	\$117,754,192	\$112,912,218	\$126,877,156	\$138,692,886

State & local taxes collected



FY2019 for income tax, motor fuels tax, sales tax, other. Net collections after refunds.

Calendar year 2019 for property tax. Amounts budgeted by taxing districts.

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 2017 total income was spent on each tax in fiscal year 2017. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.20%	2.51%	2.69%
Sales	2.36%	2.37%	2.53%
Individual Income	2.33%	2.38%	2.28%
Corporate Income	0.32%	0.31%	0.18%
Motor Vehicle	0.45%	0.79%	0.56%
Overall	10.03%	9.15%	9.53%

The chart below compares Idaho 2017 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 2017 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	78.5%	37	62.9%	39	51
Sales	100.4%	26	80.5%	35	47
Individual Income	102.0%	25	81.8%	31	44
Corporate Income	96.8%	19	77.6%	26	47
Motor Vehicle	173.4%	2	139.1%	8	51
Overall	91.2%	35	73.2%	44	51

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

Fund	FY2018	FY2019	Change
General Fund	\$3,517,721,128	\$3,473,030,971	-44,690,156
Fish & Game Donation	39,720	37,646	-2,073
Abandoned Mine & Oil & Gas Conserv	136,833	126,207	-10,626
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,437,300	2,536,021	+98,721
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,532,950	1,569,313	+36,363
County Juvenile Probation Svcs	4,261,672	4,291,878	+30,206
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	12,382,710	13,562,240	+1,179,530
Veterans Support Donation	44,820	45,026	+207
Cooperative Welfare Fund	478,524	496,483	+17,959
State Aeronautics Fund	2,311,321	2,607,451	+296,130
Parks & Recreation Motor Fuels	5,308,292	5,520,955	+212,663
Bridges & Railroad Crossings	350,000	350,000	0
Local Highway Distribution	28,496,539	29,609,345	+1,112,806
State Highway Account	60,540,533	62,933,815	+2,393,282
Highway Distribution Fund	240,932,520	250,694,597	+9,762,077
Search & Rescue Fund	45,687	47,518	+1,830
Motor Fuel Distribution Fund	-121,289	-2,062,995	-1,941,706
Transportation Congestion Mitigation	22,609,330	19,193,609	-3,415,721
E911 Wireless	1,661,268	1,592,175	-69,092
Multistate Tax Compact	2,400,946	2,420,890	+19,944
Oil & Gas Local Economic Development	-9,960	0	+9,960
Administrative & Accounting Fund	224,425	167,987	-56,438
Motor Fuels Administrative Fund	4,502,100	4,492,400	-9,700
Wine Direct Shipper Fee to ISP	2,875	3,225	+350
Permanent Building Fund	19,305,186	19,457,973	+152,787
GARVEE State Match	4,700,000	4,700,000	0
Miscellaneous Income	210,274	219,838	+9,563
Opportunity Scholarship	13,515	14,660	+1,145
Public School Endowment	4,974,028	4,737,897	-236,131
Children's Trust Donation	43,124	39,078	-4,045

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Fund	FY2018	FY2019	Change
Sales Tax - Cities & Counties	221,693,644	235,331,255	+13,637,611
Sales Tax - Personal Property	18,837,362	18,730,150	-107,212
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project	10,061,059	3,057,564	-7,003,495
Sales Tax - Election Consolidation	4,606,719	4,739,323	+132,604
Sales Tax - Held in Reserve	38,733	56,702	+17,969
Estate Tax - To Counties	0	0	0
Refund Fund	512,763,460	478,423,139	-34,340,320
Refund Fund - County Juvenile Prob Svcs	621,206	414,433	-206,773
Suspense Accounts	10,516	-9,806	-20,322
Custodial Accounts (Donations)	7,857,203	8,421,129	+563,926
Local Option Tax	79	0	-79
Oil & Gas - Cities & Counties	69,644	54,940	-14,704
Total	\$4,732,803,098	\$4,670,362,137	-62,440,961

Tax revenue to local governments

In FY2019, local governments received 11.5% of Idaho's sales tax revenue.

Cities and counties:

- 3.24% of the revenue went to cities. Half of this amount was according to population, and the other half was based on the market value of property in each city.
- 3.24% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest went according to population.
- 4.54% of the revenue went to counties and cities using a complex formula based on amounts they received in 1999 and current population.

Other taxing districts:

- 88% of the revenue went to non-school taxing districts based on the complex formula mentioned above.
- \$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 \$4.7 million in election consolidation revenue and \$18.7 million in personal property reimbursements. And small amounts of lottery withholding went to eligible counties.

For 2019, the Tax Commission approved property tax levies of \$2.035 billion based on budgets previously certified by taxing districts. This amount was \$125 million or 6.5% more than the net amount levied in 2018.

This year's property tax increase is the highest since 2007 in percentage terms and exceeds the long-term average annual increase of 4.8% since 1995. In dollars, this year's increase was the highest ever, surpassing the 2006-2007 increase of \$120 million. Among major types of taxing districts, this year's increase was more concentrated in county government and school districts, with a lower rate of increase for cities.

Distribution of property taxes

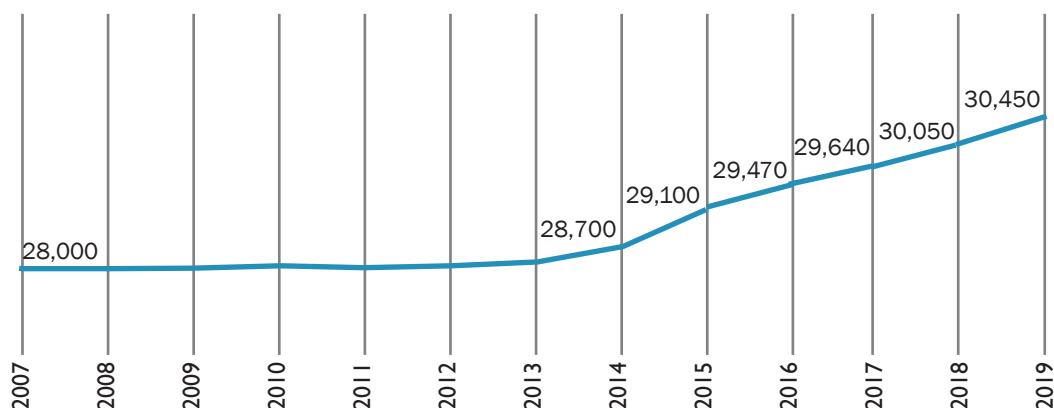
District category	2018	2019	Change %	Change \$
County	\$507,423,651	\$543,112,316	+7.0%	\$35,688,665
City	513,902,797	538,502,163	+4.8%	24,599,366
School	571,899,420	619,787,910	+8.4%	47,888,490
Ambulance	28,144,365	28,899,502	+2.7%	755,137
Auditorium	15,815	18,271	+15.5%	2,456
Cemetery	6,577,071	6,966,975	+5.9%	389,904
Extermination	1,071,220	986,773	-7.9%	-84,447
Fire	78,482,253	84,428,749	+7.6%	5,946,496
Flood Control	744,434	791,435	+6.3%	47,001
Roads & Highways	115,126,723	119,024,008	+3.4%	3,897,285
Hospital	9,002,417	8,976,454	-0.3%	-25,963
Junior College	31,347,267	33,040,040	+5.4%	1,692,773
Library	27,066,697	30,510,272	+12.7%	3,443,575
Abatement	8,254,310	8,846,445	+7.2%	592,135
Port	405,000	405,000	0%	0
Recreation	6,207,140	6,306,899	+1.6%	99,759
Sewer (incl. Rec Sewer)	486,553	507,699	+4.3%	21,146
Sewer & Water	3,088,577	2,853,640	-7.6%	-234,937
Water	117,282	192,805	+8.8%	15,523
Watershed	129,939	130,000	0%	61
Community Infrastructure	589,448	888,407	+50.7%	298,959
Total	\$1,910,142,379	\$2,035,175,763	+6.5%	+\$125,033,384

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.

Tax year	Claimants	Avg. benefit/claimant	Total paid
2019	27,621	\$704.66	\$19,463,396
2018	27,078	665.44	18,018,804
2017	26,950	648.74	17,483,627
2016	27,097	624.34	16,917,668
2015	27,270	607.40	16,563,865
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

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	2018 Urban	2018 Rural	2019 Urban	2019 Rural
Ada	1.350%	1.123%	1.213%	1.035%
Adams	1.370%	0.746%	1.216%	0.654%
Bannock	2.147%	1.072%	1.880%	0.981%
Bear Lake	0.993%	0.594%	0.987%	0.603%
Benewah	1.561%	0.989%	1.516%	0.976%
Bingham	2.238%	1.322%	2.095%	1.234%
Blaine	0.730%	0.602%	0.690%	0.569%
Boise	1.065%	0.800%	0.981%	0.734%
Bonner	1.191%	0.722%	1.141%	0.695%
Bonneville	1.742%	1.060%	1.666%	1.034%
Boundary	1.408%	1.030%	1.342%	0.968%
Butte	1.887%	1.094%	1.934%	1.133%
Camas	1.808%	0.958%	1.672%	0.927%
Canyon	1.821%	1.175%	1.646%	1.063%
Caribou	2.008%	1.033%	2.007%	1.045%
Cassia	1.404%	0.859%	1.415%	0.870%
Clark	1.150%	0.789%	1.078%	0.730%
Clearwater	1.929%	1.141%	1.905%	1.106%
Custer	0.800%	0.514%	0.795%	0.516%
Elmore	2.098%	1.036%	1.850%	0.932%
Franklin	1.227%	0.867%	1.169%	0.822%
Fremont	1.193%	0.835%	1.130%	0.793%

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County	2018 Urban	2018 Rural	2019 Urban	2019 Rural
Gem	1.234%	0.706%	1.078%	0.616%
Gooding	1.623%	0.914%	1.615%	0.944%
Idaho	1.183%	0.602%	1.129%	0.570%
Jefferson	1.791%	1.036%	1.665%	0.974%
Jerome	2.120%	1.251%	2.012%	1.188%
Kootenai	1.227%	0.838%	1.102%	0.756%
Latah	1.760%	1.357%	1.827%	1.356%
Lemhi	1.090%	0.536%	1.064%	0.526%
Lewis	1.773%	1.180%	1.674%	1.106%
Lincoln	1.778%	0.920%	1.748%	0.878%
Madison	1.618%	1.340%	1.622%	1.343%
Minidoka	1.486%	0.891%	1.420%	0.858%
Nez Perce	2.168%	1.228%	2.151%	1.203%
Oneida	1.474%	0.682%	1.465%	0.691%
Owyhee	1.446%	0.947%	1.381%	0.937%
Payette	1.630%	0.845%	1.478%	0.790%
Power	2.290%	1.355%	2.410%	1.456%
Shoshone	2.007%	1.327%	1.740%	1.170%
Teton	1.062%	0.847%	0.981%	0.781%
Twin Falls	1.869%	1.205%	1.798%	1.174%
Valley	0.989%	0.560%	0.909%	0.518%
Washington	1.759%	0.938%	1.681%	0.904%
Statewide	1.438%	0.951%	1.327%	0.893%

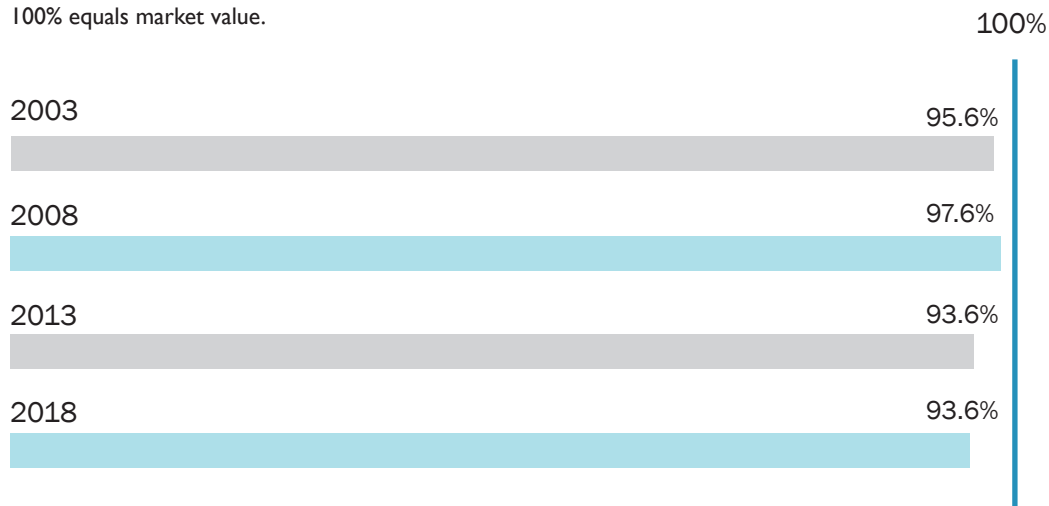
The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies are used to evaluate the assessment process in the counties and to equalize 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 adjustments by the Tax Commission.

Median assessment level

100% equals market value.



Year 2003 reflects improved urban residential property. Years 2008, 2013, and 2018 reflect improved residential property.

Employees on the move



(top left)

Cynthia Adrian, tax policy specialist (right), gives an on-camera interview about the new Idaho W-4.

(top right)

Kevin Voss, purchasing agent, breaks down furniture for the Boise office move.

(bottom left)

Sherry Briscoe, training specialist, teaches a Business Basics class in Twin Falls.

(bottom right)

Patricia Giles, taxpayer services representative, works at the front counter of the new Boise office.

Our offices



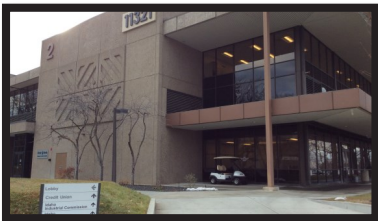
Coeur d'Alene

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



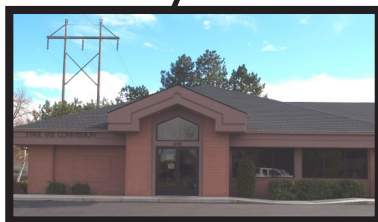
Idaho Falls

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



Pocatello

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



Twin Falls

440 Falls Ave.
Twin Falls, ID 83301-3320

