

2025 Budget and Levy Training County Session

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EPR00108_06-03-2025



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Key Budget & Levy Dates 5/19/25 – (3rd Monday of May) (§63-3503B) STC to notify counties of amounts to bill solar and other small energy producers 8/4/25 – (1st Monday of August) Notify districts of gross earnings tax on solar farms billed for the current year (also wind, geothermal, etc.) Notify districts of taxable value (I.C.§63-1312) 8/31/25 – STC provides clerks with amounts sent to school districts for the School District Facilities Fund 9/2/25 - STC notifies counties if RAAs are out of compliance with reporting requirements to the Urban Renewal registry **DAHO** State Tax Commission Δ Great people. Helping you. Serving Idaho. Due to STC – 4th Monday of May **Budget Hearing Notice Noncompliance List** (If all taxing districts complied, submit this form indicating "None" below.) 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 districts complied. Link: https://tax.idaho.gov/taxes/property/property-tax-forms-guidesby-category/ (Under "Guides") EPR00108 06-03-202 5 **IDAHO** State Tax Commission Great people. Helping you. Serving Idaho.

Recovered/Recaptured Property Tax and Refund List

| Enter County Name: | | | | | |
|--|-------------------------------|--------------------------|-----------------------|------------------------------|-----------------------------|
| District Name | Solar Farm Tax 63-3502B(2) | Recovered H/E 63-602G | QIE 63-3029B(4) | Other* | Judgment Refunds 63-1305 |
| | (1) | (2) | (3) | (4) | (5) |
| | | | | | |
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| | | | | | |
| = Identify the type of recovered/recaptu | rad property tay (LC &6) | 2 602KK 62 1205C 50 | 2003 A(2) 50 2013(3)) | | |
| - Identify the type of fecovered/fecaptu | | | | taxes or been required to pa | |

Recovered/Recaptured Property Tax and Refund List

- Show the amount received for each taxing district for the period of July 1st, 2024 – June 30th, 2025
- Due to taxing districts by August 4th (1st Monday of August) and due to STC with L-2s
- Each code section provides that any recapture/refund be treated as property tax replacement
- Most are added back before computing the 3% increase
- Solar Farm is added back but does NOT get a 3% increase

Link: https://tax.idaho.gov/taxes/property/property-tax-forms-guides-bycategory/

(Under "Forms")



2025 Taxing District Calendar

| Date | Idaho Code or Rule | | | Description |
|----------------------------------|---------------------------------|---|-----------------------------------|--|
| 3/24/2025 | 63-1312(1) | County auditor notifie taxable value within s | | ict, other than school districts, of the prior year's total |
| 4/30/2025 | 63-802A | Each taxing district w budget hearing. | vill notify eac | ch appropriate county clerk of the date and location of its |
| 5/27/2025 | Rule 805.03 | County clerk to subm 802A. | it list of dist | ricts failing to notify regarding budget hearings as per 63- |
| 6/2/2025 | 50-2903A | | | 7/1/2016 must attest to the STC if a modification of their fication has occurred. |
| 7/21/2025 | 27-120, 40-802, and 39-1332 | showing the aggregat | e market val | ach highway, hospital, and cemetery district a statement ue for assessment purposes of all property in the district. tion, shall provide the same information for each city in the |
| 7/28/2025 | Rule 802.08 | County auditor shall annexation. | report to eac | h taxing district the value of new construction and |
| 8/4/2025 | 63-1312(2) | taxable property with | in that distric ll, and the pr | IC and each taxing unit of the taxable valuation of all ct from the current year's property roll, previous year rior year's actual or current year's estimated subsequent and |
| 8/4/2025 | Rule 803.06.b | | | axing district or unit of the total property tax replacement placement money (thru June 30). |
| 8/4/2025 | Rule 803.06.d | County auditor shall a for the current year (t | • | axing unit of the gross earnings tax on solar farms billed). |
| No later than September 1 | 50-2913(3)(b) | | - | d of county commissioners and city council of any urban ster its plans with the STC registry. |
| RAA = Revenue STC = State Tay | Allocation Area x Commission | SCO = State Contr URA = Urban Rene | oner o oner | - |
| AHO Stat | te Tax Commiss | sion | 8 | Great people. Helping you. Serving I |

2025 Taxing District Calendar

| Date | Idaho Code or Rule | Description |
|---------------------------------|-----------------------------------|--|
| 9/2/2025 | 63-410(1) | STC will certify operating property values to each county auditor. |
| 9/4/2025 | 63-803(3) | Taxing districts certify their property tax budgets (in whole dollars) to each county unless an extension of not more than 7 working days is granted by the county commissioners. For school emergency fund, the due date is before the 2^{nd} Monday of September. |
| 9/4/2025 | Rule 810.01 | STC will notify county clerks of the amounts distributed to each school district from the School District Facilities Fund. Levied amounts for each school district will be required to be reduced by these amounts. |
| 9/8/2025 | 63-724(5)(b) | County Auditor shall certify the completed homeowner property tax relief roll to the STC. |
| 9/15/2025 | 63-808(1) | Clerk of the board must prepare 4 certified copies of the record of levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office. |
| 9/15/2025 | 63-803(3) | Due date for taxing districts to certify their property tax budgets if granted an extension by the county commissioners. |
| 9/15/2025 | 63-724(6) | STC shall certify to the county auditor and tax collector the amounts to be paid by the State to the counties for homeowner's property tax relief. |
| 9/22/2025 | 63-808(2) | If an extension is granted by the county commissioners, due date for the clerk of the board to prepare 4 certified copies of the record of the levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office. |
| 10/27/2025 | 63-809(1) | Deadline for STC to approve budget and levies. |
| 12/1/2025 | 67-1076 | Before December 1 st , local governing entities must update registration information on the SCO's central registry. The STC and the county clerk of each county shall provide a list of all taxing districts & URAs within the state and county to the SCO. |
| 12/1/2025 | 50-2913(2) | URAs shall submit their plans to the STC central registry. |
| 12/31/2025 | 63-802(1)(f) | Resolutions to reserve forgone amounts must be completed and submitted to the STC. |
| 1/15/2026 | 67-1076(7)(b) | SCO notifies county commissioners and STC of every entity failing to provide required information. |
| Prior to 2/15/2026 | 63-810(1)(b) | Last day of discovery of an erroneous levy due to clerical, mathematical, or electronic error. If discovered after this date, no correction is allowed. |
| RAA = Revenue STC = State Ta | e Allocation Area x Commission | SCO = State Controller's Office URA = Urban Renewal Agency |



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Property Tax Relief

HTR - Example:

- County creates HTR roll (late August)
 - Eligible levy rates from 2024
 - 2025 net taxable values for eligible homeowners
 - Estimated 2025 eligible taxes = \$10 million
- STC receives all counties' HTR rolls (early Sept)
 - All counties' estimated 2025 eligible taxes = \$1.0 billion
 - Aug 1st balance of HTR account = \$150 million
 - All counties would receive 15% of their estimated 2025 eligible taxes
- Example county receives \$1.5 million to distribute to HTR-eligible parcels when 2025 taxes are calculated
 - 2025 eligible taxes = \$10.1 million
 - County's HTR credit = 14.85% relief on eligible funds

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2025 Legislation

HB 304 (effective March 26, 2025)

- Adds \$50M to School District Facilities Fund (SDFF)
- Adds \$50M to Homeowner Tax Relief (HTR) fund
- Both fund transfers to repeat annually
- Final tax relief amounts may be unknown until Aug 31

HB 479 (trailer; effective July 1, 2025)

- SCO to transfer \$50M (above) to HTR fund and \$50M to SDFF annually no later than Aug 31st
- Annual HTR payments still based on Aug 1st HTR fund balance

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2025 Legislation

HB 354 (effective Jan 1, 2026)

- Homeowner's Exemptions prorated by day (details) being determined)
 - Full HOE (up to \$125,000), but taxes prorated
 - Pay 100% of tax while not receiving HOE
 - Pay discounted tax (applied HOE) for portion of year w/ HOE
- Burden of proof during valuation appeals shifts to county if the increase in value is >10% from prior year AND:
 - "the increase was due in part to an assessment of the taxable value that resulted from the assessor failing to use the equalization methods required pursuant to section 63-208, Idaho Code."











2025 Legislation

HB 436 – Levy Rate Calculation Examples:

- Fire District #4 does not opt out of existing RAAs, RAA created after 7/1/2025. district opts in to UR
 - No increment value added
- Fire District #5 does not opt out of existing RAAs, RAA created after 7/1/2025, district opts in to UR, district passes temporary override levy
 - No increment value added for M&O, all increment value added for temporary override levy

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Other Legislative Discussions (did NOT pass)

- HB 317 \$25,000 excise tax per foot of height on wind turbines; could increase SDFF
- HB 388 new county-wide transient room tax (after election) could be used to reduce property taxes
- SB 1074 would exempt homeowners from all school property taxes if they have at least one child (age 5 -18), that child does not attend public schools, and they do not receive education-related public assistance from the state
- SB 1094 would increase max length of temporary supplementals for school districts from 2 to 6 years and would block new permanent supplementals





Urban Renewal Areas – Generally No Loss of Revenue to Taxing Districts

Example:

Taxing district sets its property tax budget:

 $\frac{\$1\ million\ property\ tax\ budget}{\$100\ million\ value\ including\ base} = 0.01\ levy\ rate$

- Base included to compute levy rate does not include increment (part that goes to Urban Renewal District and provides funds for URA)
 - If there is \$25 million in increment,
 - 0.01 X \$25 million = \$250,000 goes to Urban Renewal Agency
 - Total property tax raised is \$1,250,000 even though levy rate was set to raise \$1,000,000 (and that amount goes to the district)







Urban Renewal (I.C.§50-2908)

| Example 1 | Example 2 | Example 3 |
|--|--|---|
| RAA formed 2015 | RAA formed 2005 | RAA #1 formed 2005 RAA #2 formed 2010 |
| Bond election 2006 | Bond election 2010 | Bond election 2004 |
| Doesn't matter when bond election was held since RAA was created after 2007. Add all increment. | Doesn't matter when RAA formed since bond election was after 2007. Add all increment. | Don't add any increment from RAA #1 (both RAA and bond occurred prior to 2007). Add increment from RAA #2 since it was created after 2007. |

It doesn't matter how many RAAs/annexations or bonds/safe school plant facilities funds you have. The main issue is WHEN did it happen



L-2 Workbook & U/R

2025 Levy Rate Calculation Worksheet (For County Use Only)

District's Name: Example

For I.C. §63-1305 Judgments, I.C §33-802 Judgment Obligations, temporary Override/Supplemental, and School Emergency funds increment value added if first certified after 12/31/2007. For Bonds, and Plant Facility, increment value added if voter approved after 12/31/2007, or if new RAA or RAA annexation. For any existing funds, the levy may need to be computed using part of the increment value if boundary changes have occurred. Increment value is added for fire and ambulance districts for RAAs created or modified on or after 7/1/2025, unless the district has opted to generate revenue for the RAA. Fire and ambulance districts may also opt out of generating revenue for RAAs created prior to 7/1/2025, in which case increment value is also added for the levy rate calculation.

| | | Please enter any U/R increment | | | Taxable Value plus Increment | | nont |
|--------------|---------------------------------|----------------------------------|--|---|---------------------------------------|--|--|
| | Less U/R Increment | U/R Increment Values | | | Taxable value plus increment | | |
| County | (A) Net Taxable Market Value | (B) Total Net Increment Value | (C) Increment Value of Post- 2007 RAAs | (D) Increment Value of Annexed Area Only | Net Value plus ALL Increment (A+B) | Net Value plus Post- 2007 RAA Increment Only (A+C) | Net Value plus Annexation Increment Only (A+D) |
| Kootenai | \$5,095,782,290 | \$77,727,431 | \$4,434,940 | | \$5,173,509,721 | \$5,100,217,230 | \$5,095,782,290 |
| Bonner | \$23,476,230 | | | | \$23,476,230 | \$23,476,230 | \$23,476,230 |
| | | | | | | | |
| | | | | | | | |
| Total Value: | \$5,119,258,520 | \$77,727,431 | \$4,434,940 | | \$5,196,985,951 | \$5,123,693,460 | \$5,119,258,520 |
| | | | | | U/R Key Code: (1) | U/R Key Code: (2) | U/R Key Code: (3) |

| | | Levy Calc | ulation Area | | |
|------------------------|----------------------|---------------------------------|--------------|-------------------|------------|
| Fund | Balance to be levied | *Select U/R Key Code from list: | Levy Rate | Maximum Levy Rate | "Over Max" |
| | | | | | |
| Tort | \$16,046 | | 0.000003134 | | |
| Subtotal | 16,046 | | 0.000003134 | | |
| | | Exem | pt Funds | | |
| 2024 Temp Supplemental | \$1,000,000 | 1 | 0.000192419 | | |
| 2005 Bond | \$194,816 | 2 | 0.000038023 | | |
| 2009 Bond | \$6,517,822 | 1 | 0.001254154 | | |
| 2019 Plant Facility | \$1,146,520 | 1 | 0.000220612 | | |
| 63-1305 Judgments | \$12,345 | 1 | 0.000002375 | | |
| | | | ¥ | | |
| Subtotal | 8,871,503 | | 0.001707583 | | |
| Total | 8,887,549 | | 0.001710717 | | |

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Urban Renewal

How much budget increase will a district get when an RAA terminates?



Urban Renewal

Has the taxing district overlapped the RAA since the RAA was created?

If "yes," then multiply new construction preliminary levy rate by:

| | RAA Terminating: | RAA Deannexing: |
|---------------------------------|--|--|
| RAA formed before 12/31/2006 | 90% of difference between 2006 increment and most current increment | 80% of difference between 2006 increment and most current increment |
| RAA formed after 12/31/2006 | 80% of most current increment | 90% of most current increment |



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Urban Renewal

Has the taxing district overlapped the RAA since the RAA was created?

If "no," then multiply new construction preliminary levy rate by:

| | RAA Terminating: | RAA Deannexing: |
|------------------------------------|---|---|
| RAA formed before 12/31/2006 | 90% of difference between most current increment and 2006 or formation date of district or annexation (whichever is later) | 80% of difference between 2006 or formation / annexation date if more recent |
| RAA formed after 12/31/2006 | 80% of most current additional increment from time of district formation / annexation if post-2006 | 90% of most current additional increment from time of district formation / annexation if post-2006 |





What about when fire & ambulance districts opt out of urban renewal?

Then multiply new construction preliminary levy rate by:

| | Withdrawal – year 1 | Future increment counted as new construction |
|---------------------------------|--|--|
| RAA formed before 12/31/2006 | 80% of difference from 2006 to most current increment | 90% of qualifying new construction |
| RAA formed after 12/31/2006 | 80% of most current increment | 90% of qualifying new construction |

*Unless the fire / ambulance district hasn't overlapped the RAA since the RAA was created

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New Construction & Annexation Issues

Do NOT count:

- Property not subject to taxation
 - Exempt overall
 - Exempt for specific district (i.e., operating property for most fire districts)
- Property that is taxable, but within Revenue Allocation Area of Urban Renewal District
 - When RAA dissolves or attests to modification the base resets, STC will provide difference between 2006 and prior year increment. If RAA formed after 2006, new construction value will equal amount of stated increment value
 - When part of RAA is de-annexed:
 - County Assessor determines difference between 2006 (or more current if RAA formed later) and prior year's increment for locally assessed
 - STC uses locally assessed proportions to allocate operating property increment



New Construction & Annexation Issues

Do not double-count:

- · New construction value in original area
- Total taxable value in newly annexed area
 - Includes new construction value within new area
 - Refer to Rule 802





IDAPA Rules

509.03 - Verification of abstracts:

The abstract of the property rolls prepared by the county auditor will be considered duly verified provided that the auditor signs a document indicating:

a. That the required summary information is based on the most current available information received from the assessor following the conclusion of the county board of equalization.

b. That the assessor certifies to the auditor that all changes, corrections, additions, and exemptions entered on to the rolls as a result of the county board of equalization action have been duly entered.

509.04 - Nature of Verification Document:

The abstract verification document is certified by the assessor to the auditor and includes the signatures of the county assessor and auditor or duly appointed representatives.



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Request by County to Re-open County Board of Equalization

- Information required in letter requesting extending county Board of Equalization (BOE)
 - How long is needed to finish BOE business
 - 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
 - E-mail: <u>maria.young@tax.idaho.gov</u>
- Request must be sent before 7/14/25



 "Levy Rate Calculation Value" column used to set levies (add applicable increment)

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| Year 2024 V Urban Renewal Increment Value Detail Report | | | | | | | | |
|--|-----------------------------------|------------------|------------------------------------|---------------------------------------|--------------------------|--|--|--|
| County | | District T | уре | | | | | |
| Ada | | ∽ All | | | \sim | | | |
| District Name Ada County Ada County Ambulance | RAA Name | Creation Year | Real & Personal Increment Value | Operating Property Increment Value | Total Increment Value | | | |
| Ada County Library | River-Myrtle/Old Boise RAA | 1995 | \$1,549,472,100 | \$4,510,770 | \$1,553,982,870 | | | |
| Ada County Pest Control | Gateway East District Project RAA | 2018 | \$946,299,601 | \$2,643,037 | \$948,942,638 | | | |
| Ada Highway | Westside Downtown RAA | 2001 | \$658,080,417 | \$1,809,358 | \$659,889,775 | | | |
| Boise School #1 | State Street District RAA | 2021 | \$189,668,073 | \$1,069,040 | \$190,737,11 | | | |
| City of Boise | 30th Street Area RAA | 2012 | \$179,509,094 | \$401,851 | \$179,910,94 | | | |
| City of Eagle | Shoreline RAA | 2018 | \$118,018,280 | \$349,732 | \$118,368,01 | | | |
| City of Kuna | Total | | \$3,641,047,565 | \$10,783,788 | \$3,651,831,353 | | | |

 Especially important if a district still levies for a pre-2008 bond and some UR is also pre-2008

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|-------|-------|-----|------------|
| | | | |

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December Value Worksheet

| Cou | nty Name | | | | 0 |) istrict Cate | (Data last updated: 3/11/2025 | | | |
|-------|--------------------------|--------------------------------|--------------------------------|--------------------------|-----------------------|--|--|---|---|--|
| Ban | nock | | | | \sim / | All | | | | |
| Sort# | District Name | Net Real and Personal Value | Operating Property Value | Sub/Missed Roll Value | Year-End Net Value | Main Roll Homeowner's Exemptions | Sub/Missed Roll Homeowner's Exemptions | Year-End Full Value (Includes Homeowner's Exemptions) | Year-End Increment Value (see next page for detail) | |
| | Bannock County | \$8,350,236,752 | \$534,314,729 | \$14,661,483 | \$8,899,212,964 | \$2,492,271,178 | \$0 | \$11,391,484,142 | \$156,352,680 | |
| 64 | City of Arimo | \$21,617,874 | \$6,338,856 | \$0 | \$27,956,730 | \$11,730,062 | \$0 | \$39,686,792 | \$0 | |
| 65 | City of Chubbuck | \$1,335,934,784 | \$11,410,042 | \$2,309,126 | \$1,349,653,952 | \$467,161,705 | \$0 | \$1,816,815,657 | \$44,900,107 | |
| 66 | City of Downey | \$41,352,233 | \$8,244,803 | \$0 | \$49,597,036 | \$20,147,943 | \$0 | \$69,744,979 | \$0 | |
| 67 | City of Inkom | \$61,030,830 | \$3,284,325 | \$0 | \$64,315,155 | \$28,843,619 | \$0 | \$93,158,774 | \$0 | |
| 68 | City of Lava Hot Springs | \$79,984,811 | \$5,986,033 | \$0 | \$85,970,844 | \$11,352,546 | \$0 | \$97,323,390 | \$0 | |
| 69 | City of McCammon | \$61,844,643 | \$17,003,421 | \$0 | \$78,848,064 | \$23,694,119 | \$0 | \$102,542,183 | \$0 | |
| 70 | City of Pocatello | \$5,037,362,648 | \$90,647,349 | \$10,549,581 | \$5,138,559,578 | \$1,523,037,146 | \$0 | \$6,661,596,724 | \$105,239,331 | |
| 71 | Marsh Valley School #21 | \$1,062,072,192 | \$350,187,676 | \$424,947 | \$1,412,684,815 | \$252,635,975 | \$0 | \$1,665,320,790 | \$0 | |
| 72 | Pocatello School #25 | \$7,286,986,545 | \$176,951,414 | \$14,236,536 | \$7,478,174,495 | \$2,239,510,203 | \$0 | \$9,717,684,698 | \$156,352,680 | |
| 73 | Grace School #148 | \$308,447 | \$0 | \$0 | \$308,447 | \$0 | \$0 | \$308,447 | \$0 | |
| 74 | Preston School #201 | \$178,357 | \$344,940 | \$0 | \$523,297 | \$0 | \$0 | \$523,297 | \$0 | |
| 75 | Westside School #202 | \$691,211 | \$6,830,699 | \$0 | \$7,521,910 | \$125,000 | \$0 | \$7,646,910 | \$0 | |
| 76 | Bannock Ambulance | \$8,350,236,752 | \$534,314,729 | \$14,661,483 | \$8,899,212,964 | \$2,492,271,178 | \$0 | \$11,391,484,142 | \$156,352,680 | |
| 77 | Arimo Cemetery | \$95,151,710 | \$42,468,577 | \$0 | \$137,620,287 | \$24,758,241 | \$0 | \$162,378,528 | \$0 | |
| 78 | Inkom Cemetery | \$293,841,126 | \$38,165,203 | \$265.828 | \$332,272,157 | \$84,943,937 | \$0 | \$417,216,094 | \$0 | |

- December Value Worksheet produced after the sub/missed roll abstracts are submitted by county (1st Monday of March)
- Provides districts their year-end values



Review of Value-Related Documentation

- Balancing A-2 to abstract:
 - County real and personal value reported on the A-2 must equal the county value reported on the abstract
 - Total of all school district values on the A-2 must equal the county value
 - Total of all highway district values (including County Road & Bridge fund) on the A-2 • must equal the county value
 - In addition, any county-wide districts reported on the A-2 must equal the county values
 - All the above checks apply to each column reported on the A-2 by the county
- September/December Value Worksheets
 - Review all information for accuracy
 - Verify the data on the September Value Worksheet as soon as possible as these are the values used to determine levy rates

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|--|----------------------------|----------------------------|---------------------------|---|----------------------------|
| | Bud | get 8 | For | gone Work | sheet |
| Ada | \sim | 2025 Ma | | udget & Forgone Amo unty & School Distric | |
| County and Road & Bridge (if applicable) | 2022 Non- Exempt Budget | 2023 Non- Exempt Budget | | pt Highest of the Last 3 yrs Non- Exempt Budget Plus Replacements | Forgone Balance |
| Ada County | \$148,392,071 | \$154,826,415 | \$160,544, | \$161,464,156 | \$28,320,997 |
| Total | \$148,392,071 | \$154,826,415 | \$160,544,6 | 578 | \$28,320,997 |
| Indigent Pub Def Reduction | 2022 | | | | |
| | ubtract the amount report | budgets by the amounts | | ic defense. This table is designed to: 1) combine the co ract any forgone amounts recovered for Capital Projects | |
| School Districts: | | | | | |
| District Name | 2022 Non-Exempt Budget | 2023 Non-Exempt Budget | 2024 Non Exempt Budget | Highest of the Last 3 yrs Non-Exempt Budget Plus Replacements | |
| Boise School #1 | \$645,047 | \$671,991 | \$663,242 | \$671,991 | |
| Kuna School #3 | \$194,487 | \$258,483 | \$191,201 | \$258,483 | |
| Melba School #136 | \$0 | \$66,185 | \$42,989 | \$66,185 | |
| West Ada School #2 | \$929,935 | \$999,268 | \$1,024,722 | \$1,024,722 | Next Page |
| NOTE: School districts' only non-exemp property tax replacements that were us | | | | district's levy amount for the tort fund in each of the la for the last 3 years. | ist 3 years, 2) add in any |



Max Budget & Forgone Worksheet

2025 Maximum Budget & Forgone Amounts Worksheet (All Other Districts)

All

Category Name

 \sim

(Data last updated: 1/9/2025)

Next Pag

(Data last updated: 4/14/2025)

| District Name | 2022 Non-Exempt Budget | 2023 Non-Exempt Budget | 2024 Non Exempt Budget | Highest of the last 3 yrs Non- Exempt Budget Plus Replacements | Forgone Balance | Sort# |
|--------------------------------|---------------------------|---------------------------|---------------------------|---|--------------------|-------|
| City of Boise | \$174,045,011 | \$179,325,518 | \$188,828,383 | \$190,201,007 | \$5,674,736 | 2 |
| City of Eagle | \$4,490,018 | \$4,762,748 | \$4,944,299 | \$4,954,689 | \$176,646 | 3 |
| City of Garden City | \$4,909,307 | \$5,126,649 | \$5,379,942 | \$5,441,441 | \$102,705 | 4 |
| City of Kuna | \$4,170,124 | \$4,465,842 | \$4,806,450 | \$4,819,942 | \$0 | 5 |
| City of Meridian | \$45,363,233 | \$47,406,839 | \$50,726,863 | \$50,959,108 | \$4,208,116 | 6 |
| City of Star | \$1,730,572 | \$1,864,883 | \$2,014,430 | \$2,018,884 | \$663,040 | 7 |
| Ada County Ambulance | \$7,989,843 | \$8,391,930 | \$8,804,593 | \$8,852,956 | \$94,060 | 12 |
| Dry Creek Cemetery | \$221,652 | \$231,647 | \$231,647 | \$232,395 | \$0 | 13 |
| Fairview Cemetery (Ada/Canyon) | \$88,335 | \$95,317 | \$103,019 | \$103,978 | \$0 | 14 |
| Joplin Cemetery | \$40,235 | \$0 | \$41,946 | \$42,336 | \$1,127 | 15 |
| Kuna Cemetery | \$246,115 | \$255,974 | \$264,079 | \$265,743 | \$0 | 16 |
| Melba Cemetery | \$26,413 | \$27,787 | \$29,469 | \$30,700 | \$890 | 17 |
| Meridian Cemetery | \$673,906 | \$712,892 | \$750,538 | \$753,404 | \$131,415 | 18 |
| Star Cemetery | \$137,943 | \$148,614 | \$159,780 | \$160,318 | \$45,058 | 19 |
| Ada County Pest Control | \$743,149 | \$780,414 | \$812,927 | \$816,924 | \$155,443 | 20 |
| North Ada Fire & Rescue | \$5,731,671 | \$6,004,229 | \$6,250,184 | \$6,291,010 | \$0 | 21 |
| Eagle Fire | \$10,749,787 | \$11,464,034 | \$12,086,009 | \$12,113,879 | \$142 | 22 |
| Kuna Fire | \$2,698,696 | \$3,642,716 | \$3,874,775 | \$3,892,926 | \$0 | 23 |

farm tax revenue and subtracts forgone amounts recovered for capital projects.

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Previous Page

5

Ada

County Name

IDAHO State Tax Commissi

| on | | | |
|----|--|--|--|

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Max Budget & Forgone Worksheet

2025 Maximum Budget & Forgone Amounts Worksheet **Replacements & Solar Farm Tax Revenue**

County Name

Reset

Ada

Category Name

All

| District Name | Ag Equip Rep | 2013 Personal Prop Rep | 2022 Personal Prop Rep | 2022 PP Rep After 2024 Adjustments | 2022 Recovered Homeowners | 2023 Recovered Homeowners | 2024 Recovered Homeowners | 2022 Solar Farm Tax Revenue | 2023 Solar Farm Tax Revenue | 2024 Solar Farm Tax Revenue | Sort Order |
|--------------------------------|-----------------|------------------------------|------------------------------|--|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---------------|
| Ada County | \$37,976 | \$710,933 | \$165,768 | \$165,768 | \$17,920 | \$5,110 | \$4,801 | \$52,730 | \$65,343 | \$88,926 | 1 |
| City of Boise | \$1,303 | \$1,096,081 | \$264,903 | \$264,903 | \$16,365 | \$10,451 | \$10,337 | \$0 | \$0 | \$0 | 2 |
| City of Eagle | \$19 | \$8,463 | \$1,839 | \$1,839 | \$362 | \$0 | \$69 | \$0 | \$0 | \$0 | 3 |
| City of Garden City | \$32 | \$54,448 | \$7,019 | \$7,019 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 4 |
| City of Kuna | \$225 | \$11,034 | \$2,233 | \$2,233 | \$0 | \$0 | \$0 | \$9,285 | \$12,620 | \$12,776 | 5 |
| City of Meridian | \$58 | \$183,264 | \$48,361 | \$48,361 | \$9,489 | \$533 | \$562 | \$0 | \$0 | \$0 | 6 |
| City of Star | \$434 | \$3,556 | \$464 | \$465 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 7 |
| Boise School #1 | \$4,279 | \$331,805 | \$51,943 | \$51,943 | \$11,195 | \$9,094 | \$7,938 | \$0 | \$0 | \$0 | 8 |
| West Ada School #2 | \$18,013 | \$351,053 | \$47,945 | \$47,945 | \$14,634 | \$335 | \$542 | \$17,733 | \$20,396 | \$29,644 | 9 |
| Kuna School #3 | \$2,069 | \$50,390 | \$8,431 | \$8,431 | \$0 | \$0 | \$0 | \$59,089 | \$71,930 | \$73,253 | 10 |
| Melba School #136 | \$35,300 | \$6,414 | \$1,275 | \$1,275 | \$0 | \$0 | \$0 | \$28,970 | \$0 | \$61,005 | 11 |
| Ada County Ambulance | \$1,572 | \$37,611 | \$8,925 | \$8,925 | \$910 | \$271 | \$255 | \$2,596 | \$3,737 | \$4,788 | 12 |
| Dry Creek Cemetery | \$4 | \$636 | \$105 | \$105 | \$20 | \$0 | \$3 | \$0 | \$0 | \$0 | 13 |
| Fairview Cemetery (Ada/Canyon) | \$343 | \$466 | \$150 | \$150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 14 |
| Joplin Cemetery | \$1 | \$326 | \$63 | \$63 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | 15 |
| Kuna Cemetery | \$504 | \$971 | \$189 | \$189 | \$0 | \$0 | \$0 | \$2,167 | \$2,942 | \$3,489 | 16 |
| Melba Cemetery | \$1,082 | \$139 | \$10 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 17 |
| Meridian Cemetery | \$161 | \$1,952 | \$745 | \$745 | \$147 | \$8 | \$8 | \$0 | \$0 | \$0 | 18 |
| Star Cemetery | \$309 | \$193 | \$36 | \$36 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | 19 |
| Ada County Pest Control | \$1,278 | \$2,308 | \$411 | \$411 | \$93 | \$15 | \$0 | \$1,733 | \$2,449 | \$3,165 | 20 |
| North Ada Fire & Rescue | \$87 | \$34,873 | \$5,866 | \$5,866 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 21 |
| essis etc. | 64.00F | 600.04F | C2 404 | 62.404 | 64 OF 7 | ** | **** | ** | ** | ** | 22 |

NOT budgets from provide press The 2022 Personal Property Replacements were updated for 2025 to properly account for the appropriation between cities and highway districts. Solar Farm Tax Revenue is NOT added to non-exempt budget for annual increase calculations (NOT a form of replacements).



Levy Review Process

- Goal identify more ways to limit and identify errors
- Review values input into the L-2 form
- · Check levy rate limits and make sure there are no violations
- Watch School District Tuition funds only the following school districts can levy for this fund
 - Swan Valley Elementary #92
 - Arbon School #383
 - Avery School #394
- Watch for districts failing to report unexpired bonds & other voterapproved funds
- Watch for school districts failing to subtract proper amount received from the School District Facilities Fund from their bonds, temporary supplementals, or plant facilities funds

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|----------------------------|----|---|--|
|----------------------------|----|---|--|

Canvass of Vote

- For every new voter-approved fund, a canvass of votes must be submitted
- Must include:
 - District name
 - Type of fund (temporary override, bond, etc.)
 - Percent of vote in favor
 - May also include count of all votes for & against
 - Term length of the fund (years)
- Also be sure to complete the voter-approved fund tracker in the L-2 Excel spreadsheet



| | | | | ed Fund Tracker orm If Applicable | | | |
|--|-----------------------------|-----------------------|---------------------------------|---|-----------------------------|-------------------------------------|---|
| District Name: | Fund Na | ame | | Date of Election (If current year, attach copy of Ballot) | 1st Calendar Year Levied | Term of Initiative | Annual Amoun Authorized by Voters |
| Temporary School Su | pplemental (IC 8 | 533-802(3)) | Supplem | ental Funds | | | |
| Permanent School Su | pplemental (IC | §33-802(5)) | | | | | |
| Plant Faciliites to Tra | ansfer to Supple | mental (IC §33-8 | | s & COSA Funds | | | |
| Plant Facilities (Max | | | | | | | |
| If voters approv Safe School Plant Fac | | | nount but did not | change the term ente | er the amount o | f increase here: | |
| If voters approv | ed an increase i | n the annual an | nount but did not | change the term ente | er the amount o | increase here: | |
| COSA Funds (50% Vot COSA Maintenance (2 | | | | | | | |
| COSA Plant Facilities *Cannot exceed annu | | ant Eacilities ar | aproved by veters | | | | |
| Cannot exceed anno | | | | | | | |
| Date of Election | | | trict Bond Initiative Amount | (Voter Approved Bonds | | % Change | "YES" = |
| (If current year attach copy of Ballot) | 1st Calendar Year Levied | Term of Initiative | Authorized by Voters | Prior Year P-Tax \$ | Current Year P-Tax \$ | (+/- 20% Explan- ation Required) | Explanation Required |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| L | С | urrent Year's Tot | tal Bond Fund (Re | eported on L-2 Col. 6): | ş - | | |
| Attach to your L-2 for | | | | | | | |
| Attach to your L-2 for | | | | 58 G | ireat peopl | e. Helping yo | bu. Serving |
| AHO State ⊺ | Fax Commi | ssion | E | 58 G | | | |



Update Contact Information

| | Select a | Category: | COUNTY | ~ |] | | | |
|---|------------------------|----------------|--|---|--------------------|-------------|-------------------|----------------|
| | | | | and Informat | ion | | | |
| | | ۲۵۱ | | ed Values | | | | |
| | Γ | L2 Entry | | | et Value | | | |
| | | Select | Washington | County \$1,3 | 93,518,468 | | | |
| | - | Washi | ngton County | District Infor | mation | | | |
| District Contact Information | | T LOTIN | · · · | | ewal, and Levy Inf | ormation | | |
| Name: Donna White Address: 256 E. Court St | URD | Delete Fund | Fund Name | Proportionat P-Tax | , | Increment | Levy Rate | Fund Number |
| City: Weiser State: ID Zip: 83672 | Add Incr. | Delete | Current Expense w/Justice Fund | \$1,385,9 | 28 \$1,385,928 | \$0 | 0.000994553 | 1 |
| Phone: (208) 414-2092 Fax: (208) 414-3925 | Add Incr. | Delete | Tort | \$239,0 | \$239,062 | \$0 | 0.000171553 | 2 |
| Email: dwhite@washingtoncountyid.g | ov <u>Add</u> Incr. | Delete | Justice | \$2,786,9 | \$2,786,954 | \$0 | 0.001999940 | 5 |
| | Add Incr. | Delete | Fair Operations (County) | \$87,0 | \$87,023 | \$0 | 0.000062448 | 7 |
| Review contact | | | 6 | | Great people | | - | - |
| | Commissi | ion | 6 ering New Fu | 2 g Fu | - | . Helping y | - | - |
| | Commissi | nte | 6 Pring New Fur Taxing D | 2 2 5 Fu 1 1 1 1 1 1 1 1 1 1 | Great people | . Helping y | - | - |
| | Commissi | nte | 6 Ering New Fur Taxing D Will Affect | 2 3 5 7 7 7 7 7 7 7 7 7 7 | Great people | . Helping y | - | - |
| | Commissi | nte | 6 Ering New Fur Taxing D Will Affect | 2 2 5 Fu 1 1 1 1 1 1 1 1 1 1 | Great people | . Helping y | - | - |
| | | nte | A New Fur Taxing D Will Affect All CAN CC For | 2 3 3 5 5 5 5 1 1 1 1 1 1 1 1 | Great people | . Helping y | y Tax From L-2 | - |

When you select "Add New Fund," this drop-down menu shows up.

If the fund was levied last year, an asterisk (*) will be to the left of the fund and it will show up at the top of the list.

Overrides must be specified as temporary/permanent.

Levying vs Non-Levying Funds

| | | Am | hulance l | District Informatio | n | | | |
|---|--------------|----------------|--|--|------------------------|--------------------------------|-------------|-------------------------|
| District Contact Information | | 7 4114 | | Budget, Urban Renewa | | formation | | |
| Name: Address: | URD | Delete Fund | Fund Name | Proportionate P-Tax | Total P- Tax | Increment | Levy Rate | Fund Number |
| Tity: State: | Add Incr. | <u>Delete</u> | M&O | \$473,690 | \$473,690 | \$0 | 0.000367113 | 1 |
| ip: hone: ax: | | | | | | | | |
| ax: mail: <u>Update Contact Information</u> | Add New | Fund | | View L2 Informa | ation | | Add Non-L | evied Fund |
| | | | Non- | Levied Funds 🔸 | | | | |
| | | | | n-Levied Fund Entry on-Levied Funds | | | | |
| Fund Name | | Total B | | Cash | Other Revenue | Property Replacen | | alance Jual 0 (zero) |
| | | | | | | | | |
| | | | | | | | | |
| Use the "Non- tax amount ev | - | - | | | - | | | / |
| | en if th | ne func | | authority to | levy pr | operty | | |
| tax amount ev | c Commis | sion | l has | authority to | levy pr | operty i | taxes | |
| tax amount ev | c Commis | sion | l has J S New | authority to 64 G Choo | levy pr | operty i | taxes | |
| tax amount ev | commis | sion | l has J S New Taxi | authority to 64 G ChOO r Fund Entry ng District(s) | levy pr reat people | operty i . Helping y nds | taxes | |
| tax amount ev | commis | sion | l has J S New Taxi Will Af | authority to 64 G Choo | levy pr reat people | operty i . Helping y nds | taxes | |

| Fund | Total Approved Budget | Cash Forward Balance | Other revenue NOT shown in Column 5 | Replacement From | Revenue from School District Facilities Fund | |
|-----------------|-----------------------------|----------------------------|---|------------------|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Please Select 🗸 | | | | | | |

Information pertaining to Revenue from School District Facilities Fund:

- This revenue must first be applied to reduce levies for any applicable bonds

- Remaining funds must then be applied to reduce levies for any applicable temporary supplementals

- Any remaining funds must then be applied to reduce levies for any applicable plant facilities funds

- If a district will not be levying for bonds or temporary supplementals and it will be reserving funds for future facility needs, this can be reported by creating a non-levied fund labeled 'Facility Reserves' and inputting a negative cash forward balance equal to the amount of School District Facilities Fund revenue being reserved

School districts will need to report the amount received from the School District Facility Fund and show where it has been applied to reduce property tax or reserved.



Entering School Funds

| | | | - | <u>Hide Non-Levied</u> Add Non-Lev | | | | \frown | |
|-------|----------------|------|------------------------------|---------------------------------------|------------------|-----------------------------|--|----------------------------------|--|
| F | und Name | Tota | l Budget | Cash Forward Balance | Other Reve | enue Prope Replac | · | e from School Facilities Fund | Balance Must Equal 0 (zero) |
| | | | | | | | | | |
| | | | P | Add Non Levie osted Non-Le | | | \frown | | |
| | Fund | | Total Approved Budget* | Cash Forward Balance | Other Revenue | Property Tax Replacement | Revenue from School District Facilities Fund | Balance | |
| elete | Supplemental I | Levy | \$500,000 | \$0 | \$ O | \$0 | \$500,000 | \$0 | |
| | | | Hide Non-Le | evied Fund Entry | | | \smile | | |
| | • | • | | | | <i>,</i> | | | <mark>nt facilities</mark> may show |

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|----------------------------|----|---|
| | | |

Words of Caution...

- Make sure the county's value reported on the September Value Worksheet matches what is reported on the county abstract
- Also, check operating property report against September Value Worksheet to ensure district values assigned correctly
 - Especially watch for fire districts that have NUG values if reported with operating property
- Make sure that all property tax replacements listed on the L-2 worksheet are reported in column 5 of the L-2 form
 - If absent, we will assume that it has not been deducted
- Watch values of Fire and Ambulance districts
 - These districts can determine the type of property on which they will levy taxes
- Flood, Levee, Infrastructure, Watershed Improvement, and Herd districts levy ONLY on real property (abstract required)








Terminology

- Net taxable market value total value of property within the boundaries of a taxing district, less exemptions
- **Budget** for the purposes of this presentation, unless otherwise indicated, budget refers to the property tax portion of the budget
 - Non-exempt funds (subject to 3% cap) refers to those funds not specifically exempted from the provisions of I.C. §63-802
 - Exempt funds (not subject to 3%) bonds, overrides/supplemental (temporary & permanent), I.C. §63-1305 Judgments, and Library or Community College Plant Facilities
- Levy Rate refers to a rate that is determined by dividing the district's individual fund(s) p-tax budget by the district's net taxable market value
 - Sometimes includes urban renewal increment (e.g., new voterapproved levies)



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Terminology

- Approved non-exempt property tax budget non-exempt property tax dollars as approved by the STC including agricultural equipment & other p-tax replacement/recovery monies
- **Property tax replacement** the sum of the agricultural equipment replacement & personal property replacement
- Recovered/Recaptured Property Tax and Refund List amount of revenue distributed for Solar Farm Tax, Recovered H/E, & QIE. Information provided by each county
- Non-exempt property tax to be levied certified property tax budget minus Property Tax Replacement and Recovered/Recaptured Property Tax and Refund List funds, including I.C.§63-1305C recoveries





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, and 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, and 421 | I.C. §33-802(2): Each has set maximum property tax budget. | |
| Judgment | Refunds related to value appeals (ex. Board of Tax Appeals) See I.C. §63-1305 for details. | |
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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</u> <u>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. <i>Total of fund and override levy rate can't exceed the fund's levy limit</i> . |
| 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. |
| Judgment Funds | All taxing districts – based on judgments under §63-1305 |



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Max Statutory Levy Rates

MAXIMUM STATUTORY LEVY RATES

This sheet is intended as an aid to help find maximum statutory limits of funds for all taxing districts. Where there is no specific decimal amount, refer to code section to insure correct application of law. (Revised: 5/11/22)

| TAXING AUTHORITY | IDAHO CODE | MAX RATE |
|--|-----------------------------------|-------------------------------------|
| | COUNTY | |
| Airport For building and maintena | | .0004 |
| Ambulance Service | | .0002 (No new funds after – 7/1/20) |
| Appraisal Program | | .0004 |
| Armory Construction | | .0002 |
| May jointly levy w/city. T | otal levy cannot exceed max levy. | |
| Bond Redemption | | See Code |
| Building Construction | | .0006 |
| Der Requires that a special election and must pass with a 2/3 major | | |
| Current Expense | | .0026 |
| Or a levy sufficient to raise \$2 | 250,000 whichever is greater. | |
| If there exists a Justice Fund, 0.002 or a levy sufficient to ra | | |
| is greater. | | |
| Justice | | .002 |
| Or a levy sufficient to raise \$2 | 250,000 whichever is greater. | |
| District Court | 31-867 | 0004 |



ty/property-tax-forms-guides-by category/

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Consolidation/Boundary Changes & Bonds

| Territory Withdrawn From District | | | | |
|---|--|--|--|--|
| Fire District: (I.C. §31-1437) | Shall continue to be subject to taxation for the payment of th principal of and interest on any indebtedness. | | | |
| Cities: (I.C. §50-225) | Such alteration <u>shall not</u> relieve any territory excluded from the limits of a city from its liability on account of any outstanding bonded or other indebtedness of such city. | | | |
| Consolidation of District | | | | |
| Library: (I.C. §33-2710(4)) | Existing bonded debt of any district or districts <u>shall not</u> become the obligation of the consolidated library district. The debt shall remain an obligation of the property which incurred the indebtedness. | | | |
| Hospital: (I.C. §39-1356) | Existing bonded debt of any district or districts <u>shall not</u> become the obligation of the consolidated hospital district. | | | |
| School: (I.C. §33-311) | The debt shall remain an obligation of the property which incurred the indebtedness. | | | |
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At Maximum Levy Rate?

- All districts have the availability to levy for comprehensive liability plan; it is called a Tort fund and it has no levy limit
 - It is part of your 3% property tax budget limit.
- Some districts have multiple property tax funds available (for example cities)



Computation of Forgone Amounts

- If recovering forgone amounts:
 - L-2 worksheet: line 19 minus line 20 & 21 = next year's forgone balance
 - Assumes the district uses all the budget capacity requested
 - If you ask for \$100 but only budget for \$90, you recover \$90 in forgone amounts and the \$10 remains in the forgone balance
- If reserving forgone amounts:
 - L-2 worksheet: sum of 3% (line 2), new construction (line 7), annexation (line 12), and urban renewal budget increases (line 15)
 - As long as the 3%, N/C, & annexation do not exceed 8% increase
 - If levying less than the max allowable (line 36), then these increases may be reserved for the future



In the example below, what is the highest budget of the last 3 years (including p-tax replacements and substitute funds) and what year did it occur?

| 2022 | 2023 | 2024 |
|------------|------------|------------|
| \$ 629,405 | \$ 547,139 | \$ 581,165 |

Answer: \$629,405 in 2022

Assuming this district levies \$545,000 in 2025, what will be the highest budget of the last 3 years and what year did it occur?

Answer is: \$581,165 in 2024





- **Newly created districts** those formed during 2024 or first eligible to levy property taxes in 2025. No district is eligible to levy in year of formation (I.C. §63-807). Property tax budget may equal statutory maximum levy rate multiplied by 2025 net taxable value.
- Districts which did not levy during 2022, 2023, and 2024 limited to the total non-exempt dollar amount of the district's last property tax budget, excluding any available forgone amount, provided this amount does not result in a levy which exceeds a statutory levy rate.
- Districts never levying property tax, exempt or non-exempt those formed before 2025 that have never levied any property taxes. Property tax budget may equal statutory maximum levy rate multiplied by 2025 net taxable value.

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Elections & Dates

- Election Consolidation (I.C. §34-106)
 - Most elections are handled by the county clerk. Provide ballot language as soon as you can, however, final ballot wording needs to be submitted to the county(ies) no later than the 10th Friday prior to the election day (HB 278 in 2025).

District Election Dates

3rd Tuesday in May

Tuesday following the 1st Monday in November

If joint, involve all county clerks.



Overriding the 3% Budget Cap

- Available to all types of taxing districts •
 - Two (2) year override
 - Simple majority to pass
 - Temporary expires in 2 years
 - Not allowed a 3% increase
 - Permanent override
 - 2/3rd majority to pas (60% for qualifying cities)
 - Resets the non-exempt portion of a taxing district's property tax budget
 - Included in following year's 3% calculation
 - Both are fund-specific
 - Cannot exceed fund's levy limit (except highway district)
 - Schools have similar provisions for supplemental
 - A district's combined fund and override levy cannot exceed the fund's levy limit



Overriding the 3% Budget Cap

Reporting overrides on the L-2 form:

- An override is fund-specific, usually overrides the M&O or general fund. The combined override and M&O fund levy rates can't exceed the maximum levy rate of the M&O fund. In this example the maximum levy rate is 0.0024.
- Assumption: The 2025 net taxable market value is \$495,600,000. The levy rate for the M&O is 0.001510498 and the permanent override levy is 0.000840886 which totals 0.002351384. The total is less than the M&O maximum levy rate.

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Overriding the 3% Budget Cap

Reporting overrides on the L-2 form:

- This example reflects a permanent override
- To compute future increases, next year's highest of the last 3 year's nonexempt p-tax budget would be \$1,520,806

| District Name: | Example | le "Voter Approved Fund 1 | | | |
|--|---------------------------|---------------------------|--|---|--|
| Fund Name | Total Approved Budget* | Cash Forward Balance | Other revenue NOT shown in Column 5 | Property Tax Replacements and Other Subtractions (Line 29 + Line 32 of 'L-2 Worksheet''') | Balance to be levied Col. 2 minus (Cols. 3+4+5) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| /&O | \$1,206,630 | | | \$6,436 | \$1,200,194 |
| | | | | | |
| | | | | | |
| | | | | | |
| ION-LEVIED FUNDS (must net zero) | | | | | |
| olumn Subtotal: | \$1,206,630 | | | \$6,436 | \$1,200,194 |
| Maximum Allowable Non-Exempt Property Tax Amount to be Levied: | | | \$1,200,194 | | |
| | | Exempt Fu | ınds | | |
| | | (Bonds, Overrides, & Jud | | | |
| ermanent Override | \$417,612 | \$94,000 | \$3,000 | | \$320,612 |
| | | | | | |
| olumn Subtotal: | \$417,612 | \$94,000 | \$3,000 | | \$320,612 |
| olumn Total: | \$1,624,242 | \$94,000 | \$3,000 | \$6,436 | \$1,520,806 |

Override Cautions

- Advise against including levy rates as part of ballot question
 - If voters approve the rate on the ballot and the values drop, the voterapproved levy rate would NOT generate the amount of money the district expected
 - In a permanent override, the binding effect of the rate could prevent future budget increases or even raising the same amount
 - Levy rate may be used as part of an example for demonstrating effects on taxpayers
- Use as much statutory language as possible (I.C. §63-802)
 - Consider terms such as "exceed" or "override" rather than "serial" (not found in law)
 - Don't use "Advisory" vote if you mean to implement override



Ballot Language



- Bonds only I.C. §34-913 outlines information that is to be on the official statement and the ballot for bonds
- Non-bond issues (I.C. §34-914) Shall include in the ballot question or in a brief statement on the ballot but separate from the ballot question substantially as follows:
 - Purpose which the levy shall be used; date of election; and dollar amount estimated to be collected each year from the levy;
 - Estimated average annual cost to taxpayer in the form of "A tax of \$ per \$100,000 of taxable assessed value, per year, based on current conditions; and
 - The length of time reflected in months or years in which the proposed levy will be assessed
 - If replacing existing levy of same type, may include additional statement about the end of the previous levy and the proposed change in cost per \$100,000 of taxable assessed value

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Plant Facilities Fund Notes

- School, Library, and Community Colleges are the only taxing districts with authority to have this type of fund
- · Various election majorities required
 - From 55% to 2/3
- Refer to I.C. §33-804 for details



Fire & Ambulance District's Discretionary Exemptions

- Fire I.C.§31-1425(2)
- Ambulance I.C. §31-3908A
- The Board of County Commissioners, upon application, may, by an ordinance enacted no later than the 2nd Monday in July, exempt all or a portion of the unimproved real property within the district from taxation, and may exempt all or a portion of the taxable personal property within the district from taxation. Note: Formation ballot language can make this option moot
- Any ordinance must provide that each category of property is treated uniformly
- Notice of intent to adopt an ordinance which exempts unimproved real property shall be provided to property owners of record in same manner as required in I.C.§67-6511(2)(b) (zoning district boundary change)
- Documentation required if option is used



Rule 808 – Documentation by Taxing Districts

- If an Ambulance or Fire district elects the property categories to be taxed, documentation of such election must be provided to **each** county clerk
- No documentation required if taxable categories limited by statute (i.e. Flood Control cannot levy on personal property)
- County clerk must provide documentation to STC by the 1st Monday of August each year



Fire District Exemptions I.C.§31-1425(1)

Utility Agreements:

- All public utilities shall be exempt from taxation by fire districts
- The board of fire protection commissioners may enter into an agreement with a public utility for the purpose of affording protection provided by the fire district to all, or such portion, of the property of the public utility as may be agreed upon. Any such agreement must be signed by both the fire district and the public utility.
- Copies of any agreement must be filed with the county clerk and the State Tax Commission. Considered in effect until cancelled by either party
- NUGs: Non-utility generators (e.g., small Hydros, and Anaerobic Digestors) pay property taxes to fire districts. No agreement required.



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Fire District Budgets w/Utility Agreements (I.C.§63-802(2))

- A one-time budget increase is allowed
- The same utility property cannot be double-counted if an agreement lapses and is replaced with a new agreement

Example:

| 2025 value of consenting utility | \$ 5,0 | 000,000 |
|---|-----------|---------|
| Fire district's 2024 non-exempt levy rate | Х | 0.0018 |
| Additional budget allowance | \$ | 9,000 |
| (built into base for future 3% increases) | | |



Highway/City Fund Sharing

- I.C.§40-801(1)(a) states that any levy made shall be proportionately apportioned (50% of this fund's levy applied to taxable property within cities in the districts) to all cities within the highway district boundary
 - On the L-2, show the entire amounts: DO NOT deduct the amount anticipated for the cities
- No other property tax fund is shared with the cities
- If the highway district certifies a levy as "M&O" or "General" it is assumed to be I.C. §40-801(1)(a) levy and revenue is split with the cities in the district



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Example of City/Highway I.C.§40-801(1)(a) Split Computation

Computation of City/Highway M&O Split

Enter the Highway District's Net Taxable Value Below: 201,609,913

Enter the Highway District's 40-801 (1)(a) levy rate: 0.001478221

| 0.001478221 = \$298,024 Total P-Tax levied | | | | |
|--|--|---|--|--|
| Enter City Name below: | Enter the Net Taxable Value for the City | Estimated Hwy M&O Split For Each City | | |
| City A | 33,665,425 | 24,882.47 | | |
| City B | 20,225,223 | 14,948.67 | | |
| City C | 13,686,965 | 10,116.18 | | |
| | | 0.00 | | |
| | | 0.00 | | |
| | | 0.00 | | |
| | | 0.00 | | |
| Total to cities: | 67,577,613 | 49,947.32 | | |

- This example multiplies the §40-801(1)(a) fund's levy rate by the city's net taxable value and divides the result by 2
- This is the estimated amount that will be distributed to the city from the total property tax collection of the fund
- Note: The highway district should certify \$298,024 for its property tax budget.
 - It will receive \$49,947 less

District Formation/Alterations

General document requirements:

Applies to RAAs too!

- 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/alteration
 - Include a legible map that matches the legal description and clearly identifies the boundary of the formation/alteration
 - $_{\circ}$ $\,$ Provide current contact information for the taxing district
- Important dates & deadlines:
 - A hard copy must be filed with the STC within 30 days of the effective date of formation/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

Send hard copies to:

Idaho State Tax Commission, Attn: GIS Dept, P.O. Box 36, Boise, ID 83722-0410 Email: gis@tax.idaho.gov Phone: 208-334-7718

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

Reference: I.C.§63-215, Idaho Administrative Rule 35.01.03 Section 225

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Election to Create a New Taxing District

- I.C.§63-802C
- County clerk where proposed taxing district is to be shall:
 - Mail notice of election to all residences/residents who are eligible to vote
 - Notice to be mailed not less than 14 days prior to day of election
 - Shall state with specificity purpose of election
 - $_{\circ}~$ 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 replacement of costs of administering this section
- Compliance with this section shall satisfy any notice or publication requirement as may be provided by law



DAHO State Tax Commission



Highway Districts & Urban Renewal New RAAs with Hwy districts: Bonneville (R&B), Canyon, Jerome, Minidoka, Teton, & **Twin Falls counties** Should check with UR agency whether agreement has been made or is in process • Without agreement, tax generated by highway district levy on increment value in these new RAAs will go to the highway district IDAHO State Tax Commission 107 Great people. Helping you. Serving Idaho.