

2026 Budget and Levy Training

County Session

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

Today's Instructors

- Alan Dornfest: Property Tax Policy Bureau Chief
  - Phone – [phone redacted]
  - Email – alan.dornfest@tax.idaho.gov
- Ben Seloske: Principal Research Analyst
  - Phone - [phone redacted]
  - Email – ben.seloske@tax.idaho.gov
- Tax Commission Web Page: www.tax.idaho.gov

Agenda

- General Topics
- Legislative Changes
- Urban Renewal
- Break (10-15 mins)
- Reports & Forms
- L-2 Forms & Review Process
- Q&A



General Topics

Key Budget & Levy Dates

- 5/18/26 – (3rd Monday of May) (I.C.§63-3503B)
  - STC to notify counties of amounts to bill solar and other small energy producers
- 7/6/26 – (1st Monday of July)
  - STC sends estimated kWh / therms revenues to county clerks by district
- 8/3/26 – (1st Monday of August)
  - Notify districts of gross earnings tax on solar farms billed for the current year (also wind, geothermal, etc.) & kWh / therms estimates
  - Notify districts of taxable value (I.C.§63-1312)
- 8/31/26 –
  - STC provides clerks with amounts sent to school districts for the School District Facilities Fund
- 9/1/26 –
  - STC notifies counties if RAAs are out of compliance with reporting requirements to the Urban Renewal Registry

Due to STC – 4th Monday of May

Budget Hearing Notice Noncompliance List

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

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

District Name	District Name

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

This document must be submitted even if all districts complied.

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

(Under "Guides")

2026 Taxing District Calendar

Date	Idaho Code or Rule	Description
3/23/2026	63-1312(1)	County auditor notifies each district, other than school districts, of the prior year's total taxable value within such district.
4/30/2026	63-802A	Each taxing district will notify each appropriate county clerk of the date and location of its budget hearing.
5/26/2026	Rule 805.02	County clerk to submit list of districts failing to notify regarding budget hearings as per 63-802A.
6/1/2026	50-2903A	URAs with an RAA formed after 7/1/2016 must attest to the STC if a modification of their plan has occurred or that no modification has occurred.
7/20/2026	27-120, 40-802, and 39-1332	County auditor shall provide to each highway, hospital, and cemetery district a statement showing the aggregate market value for assessment purposes of all property in the district. For highway district only: in addition, shall provide the same information for each city in the highway district.
7/27/2026	63-301A	County auditor shall report to each taxing district the value of new construction and annexation.
8/3/2026	63-1312(2)	County auditor shall notify the STC and each taxing unit of the taxable valuation of all taxable property within that district from the current year's property roll, previous year operating property roll, and the prior year's actual or current year's estimated subsequent and missed property rolls.
8/3/2026	Rule 803.05.b	County auditor shall notify each taxing district or unit of the total property tax replacement monies and identify the type of replacement money (thru June 30).
8/3/2026	Rule 803.05.d	County auditor shall notify each taxing unit of the gross earnings tax on solar farms billed for the current year (thru June 30).
No later than September 1	50-2913(3)(b)	STC shall notify appropriate board of county commissioners and city council of any urban renewal agency that failed to register its plans with the STC registry.
9/8/2026	63-410(1)	STC will certify operating property values to each county auditor.
9/10/2026	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 2nd Monday of September.

RAA = Revenue Allocation Area SCO = State Controller's Office
STC = State Tax Commission URA = Urban Renewal Agency

2026 Taxing District Calendar

Date	Idaho Code or Rule	Description
9/10/2026	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 2nd Monday of September.
9/10/2026	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.
9/14/2026	63-724(5)(b)	County Auditor shall certify the completed homeowner property tax relief roll to the STC.
9/21/2026	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.
9/21/2026	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.
9/21/2026	63-803(3)	Due date for taxing districts to certify their property tax budgets if granted an extension by the county commissioners.
9/28/2026	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.
10/26/2026	63-809(1)	Deadline for STC to approve budget and levies.
12/1/2026	67-1076	Before December 1st, 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.
12/1/2026	50-2913(2)	URAs shall submit their plans to the STC central registry.
12/31/2026	63-802(1)(f)	Resolutions to reserve forgone amounts must be completed and submitted to the STC.
1/15/2027	67-1076(7)(b)	SCO notifies county commissioners and STC of every entity failing to provide required
Prior to 2/15/2027	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 Allocation Area SCO = State Controller's Office
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Property Tax Relief

School District Facilities Fund (SDFF)

- Must be used to reduce levies for school funds following order of priority described in I.C.§33-911(2):
  1) Bonds
  2) Temporary supplementals
  3) Plant facilities
- Amount saved in property tax must appear on each tax notice
  - To calculate this, a “hypothetical levy rate” is calculated based on the unreduced budget and applied to each property

Property Tax Relief

School District Facilities Fund (SDFF):

- Dept of Ed distributes funds directly to school districts by August 31 each year (I.C.§33-911)
- Amounts subject to change annually
  - STC notifies counties of amounts as soon as they are known
  - School districts need to report amounts on their L-2 forms

Property Tax Relief

Homeowner Tax Relief (HTR):

- Appropriated to counties in Sept. using:
  - 2025 eligible levy rates
  - 2026 eligible values
- Counties calculate individual credits based on current eligible levies after they are certified (late Oct./early Nov.)
- 1st half of this relief paid by STC to counties by Dec 20th
- 2nd half paid by June 20th
- Note: paid like PTR to taxing districts & urban renewal

Property Tax Relief

HTR - Key Dates:

- **1st Monday of Sept** – Assessor sends HTR roll to clerk/auditor
  - List of parcels with homeowner's exemption as of the 2nd Monday of July
- **2nd Monday of Sept** – Clerk/auditor sends completed HTR roll to the STC
  - "Completed" = added the prior year's eligible levy rates to calculate the estimated cost on homeowners
- **3rd Monday of Sept** – STC notifies clerks & treasurers of amounts to be paid to each county for HTR
  - County will allocate their amount to eligible homeowners based on current year's eligible levy rates once approved



Legislative Changes

Previous Legislation

HB 436 (effective Jan 1, 2025)

- Fire & Ambulance districts can opt-out of existing Urban Renewal (UR) Revenue Allocation Areas (RAAs) to receive new construction immediately (80% of increment)
  - Restrictions on opt-outs if Urban Renewal Agency (URA) has debt / contractual obligations
- Districts must request info from county by May 1st to start the process (see I.C.§50-2906(5))

Note: STC must receive notice by 4th Monday of July, or these changes are pushed to the following year

Previous Legislation

HB 436 (effective Jan 1, 2025; Cont'd)

- RAA existed before 7/1/2025
  - Levies continue to generate revenue for URA (default)
  - Fire / ambulance district may withdraw (opt-out) if their levies are not needed for URA to pay indebtedness and similar obligations
  - Requires fire / ambulance district to provide withdrawal resolution to URA
  - URA sends withdrawal resolution to county & STC
- RAA formed after 7/1/2025
  - Default is fire and ambulance levies generate no revenue for URA (levies set including increment) – unless:
    - Fire / ambulance district consents to allow its levies to generate money from RAA increment value

Previous Legislation

HB 436 (effective Jan 1, 2025)

- Values on main property roll must include increment value for fire / ambulance districts that have “opted out” of UR
  - Must be appropriate categories for the district
- Values used for levy rate calculation will change based on which districts generate revenue for UR
  - Increment value added in if district has opted out to old RAA or district hasn’t opted in for new RAA

Previous Legislation

HB 436 – Levy Rate Calculation Examples:

- Fire District #1 –
  - Existed with RAAs prior to 7/1/25
  - Opted out of all existing RAAs

  ✓ Does not generate revenue for UR
  ✓ All increment value added

Previous Legislation

HB 436 – Levy Rate Calculation Examples:

- Fire District #2 –
  - Existed with RAAs prior to 7/1/25
  - Opted out of all existing RAAs
  - New RAA is created after 7/1/25

  ✓ Does not generate revenue for any RAAs
  ✓ All increment value added

Previous Legislation

HB 436 – Levy Rate Calculation Examples:

- Fire District #3 –
  - Existed with RAAs prior to 7/1/25
  - New RAA is created after 7/1/25

  ✓ Generates revenue for RAAs existing before 7/1/25
  ✓ Does not generate revenue for the new RAA
  ✓ Add increment value only from new RAA

Previous Legislation

HB 436 – Levy Rate Calculation Challenges:

- Fire District #4 –
  - Existed with RAAs prior to 7/1/25
  - New RAA is created after 7/1/25
  - District passes temporary override levy

✓ M&O generates revenue for UR except the new RAA
  - ➢ New RAA's increment value added for M&O levy rate

✓ Temporary override does not generate revenue for UR
  - ➢ All increment value added for temporary override levy rate

Need to pay attention to which funds for each district will pay to UR! If you're not sure, ask us for help!

Previous Legislation

HB 329 – Creating kWh / therms tax

- Replaces property tax on rate-regulated gas & electrics with kilowatt-hour (kWh) & thermal energy (therms) tax
- STC uses 2025 property tax amounts to calculate proportions to pay to districts (including urban renewal RAAs)
  - Treated like other property tax replacements (subtracted)
  - Proportions only updated annually for dissolutions or expiring bonds
  - Taxing districts or RAAs created after Jan. 1st, 2025 are NOT eligible to receive kWh / therms tax

For more information:

Jerott Rudd <jerott.rudd@tax.idaho.gov> or (208) 334-7723

2026 Legislation

HB 722 – kWh / therms tax changes

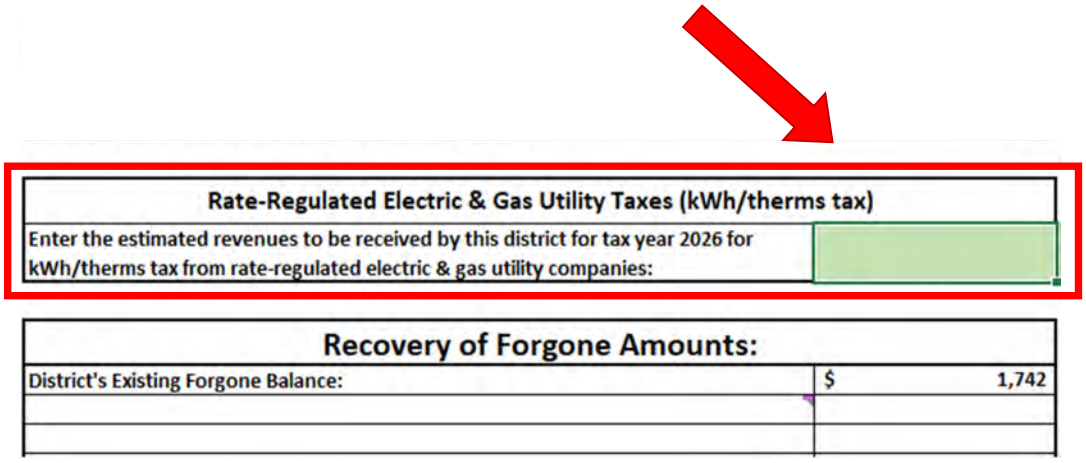
- STC will notify county clerks by 1st Monday of July each year of **estimated** revenues by taxing district & RAA
- Clerks must notify taxing districts & urban renewal agencies of these amounts by 1st Monday of August
- These amounts must be shown on the district's L-2 form as reducing the property tax budget
  - Just like property tax replacements except amounts fluctuate

HB 722 Cont'd:

Date:	Action:
1st Monday of July	STC estimates kWh/therms tax revenues by district & RAA
1st Monday of August	County auditors notify taxing districts/URAs of estimated kWh/therms tax revenue (must be subtracted on L-2s)
September 15	Companies report kWh/therms for 1st half of the year
1st Monday of November	STC bills companies for 1st half of the year (payments due Dec. 20)
April 15	Companies report kWh/therms to STC for 2nd half of preceding year
1st Monday of June	STC bills companies for 2nd half of preceding year (payments due June 20)

HB 722 – Cont'd

AN L-2 IS NOT FINISHED IF THEY SKIPPED THIS BOX



Rate-Regulated Electric & Gas Utility Taxes (kWh/therms tax)	
Enter the estimated revenues to be received by this district for tax year 2026 for kWh/therms tax from rate-regulated electric & gas utility companies:	

Recovery of Forgone Amounts:	
District's Existing Forgone Balance:	$ 1,742

2026 Dollar Certification of Budget Request to Board of County Commissioners L-2 (the "L-2 Worksheet" and applicable "Voter Approved Fund Tracker" and budget publication must be attached)					
District Name:	Example				
Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacements and Other Subtractions (Line 30 + Line 33 of 'L-2 Worksheet'")	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
M&O	$37,285,743			$461,543	$36,824,200
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$37,285,743			$461,543	$36,824,200
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					$36,824,200
Exempt Funds (Bonds, Overrides, & Judgment Funds)					
631305 Judgments	$12,345				$12,345
Column Subtotal:	$12,345				$12,345
Column Total:	$37,298,088			$461,543	$36,836,545
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				$584,999	
I, the undersigned, attest that a public hearing was held and a resolution was adopted to:				Max Reserved Forgone:	
RESERVE the current year's forgone amount, OR				Reserved Forgone:	
RECOVER forgone amounts (line 20 + line 21 of the 'L-2 Worksheet')				Recovered Forgone:	

Previous Legislation

HB 208 – Fire District Consolidation Fixes

- Fire district consolidations no longer treated as annexations (not subject to 8% budget increase limit)
- Budgets added together and then annual increases allowed (3%, etc.)
- When fire districts annex new property (including entire cities), the 8% budget increase limit still applies
  - Now 15% limit with some exceptions (see next two slides)
- Map changes occurring after Jan 1st are recognized for levy purposes the following year

2026 Legislation

HB 959 - Fire & Ambulance districts ONLY

- 8% cap is now 15% cap
- Instead of preliminary levy rate, prior year's levy is used for new construction / annexation budget increases
  - Not including exempt funds like bonds, overrides, judgments
- Forgone increases can no longer be reserved
  - Previously reserved forgone amounts may still be recovered into the budget under the 1% & 3% restrictions
- Creates initiative & election process to reduce property tax budgets (earliest election – Nov 2027)

2026 Legislation

HB 765 - Fire & Library districts ONLY

- When these districts swap territory with the same kind of district:
  - Deannexing district will take a reduction to the new construction value (budget capacity reduction)
  - Annexing district will be allowed to go above the 15% or 8% cap on annual budget increases (but only for the annexation!)
- Requires us to separate two kinds of annexations:
  - Regular annexations (subject to 15% or 8% cap)
  - Annexations of fire/library from like district (exempt from % cap; may be referred to as “uncapped annexations”)



Urban Renewal

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

When to add increment for calculating levies?

REMEMBER:

Adding increment = No money generated for URA by that levy!

Urban Renewal (I.C.§50-2908)

- When funds qualify, add increment value before setting levy rate and do NOT allocate funds to urban renewal agency for the following:
  - Based on date **passed** (after 12/31/2007):
    - Bonds
    - Older bonds in area served by new RAA or annexed into RAA
  - All:
    - Temporary Overrides
    - Temporary School Supplemental
    - School emergency and judgment funds (I.C.§63-1305 & §33-802(1))
    - Plant facilities levies
  - Fire / ambulance districts withdrawing or not generating revenue for urban renewal
  - Also applies to estimated levies for ballot language

Urban Renewal (I.C.§50-2908)

- Bonds may have terms 20 years or more.
  - That means the election may have happened prior to 12/31/2007
  - You need to determine whether to add increment value to the net taxable value of the district
- For all the other funds listed in I.C.§50-2908 (see previous slide) automatically add the increment value to the district's net taxable value when you compute levies

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

2026 Levy Rate Calculation Worksheet (For County Use Only)					
District's Name:	Example				
Does this District Overlap any Urban Renewal RAAs?	Yes			Some funds may not generate revenue for Urban Renewal (see below).	

County	Net Taxable Market Value Less U/R Increment	Total Net Increment Value	Increment Value of Post-2007 RAAs or Annexations	Funds for this type of district that should NOT generate revenue for Urban Renewal RAAs include:
Bonner	$23,476,230			- Temporary Supplementals - Bonds passed after 2007 - Bonds passed before 2008 & RAA created/modified after 2007 - Plant Facilities - Emergency Fund - I.C.§63-1305 Judgments - I.C.§33-802 Judgment Obligations
Kootenai	$5,095,782,290	$77,727,431	$4,434,940	
Total Value:	**$5,119,258,520**	**$77,727,431**	**$4,434,940**	

Levy Calculation Area					
Fund	**Balance to be Levied**	**Enter U/R Increment Value For RAAs That Should NOT Generate Revenue From That Specific Fund***	**Levy Rate**	**Maximum Levy Rate**	**"Over Max"**
Tort	$16,046		0.000003134		
Subtotal	16,046		0.000003134		
Exempt Funds					
2025 Temporary Supplemental	$1,000,000	$77,727,431	0.000192419		
2006 Bond	$194,816	$4,434,940	0.000038023		
2009 Bond	$6,517,822	$77,727,431	0.001254154		
2019 Plant Facility	$1,146,520	$77,727,431	0.000220612		
63-1305 Judgment Refunds	$12,345	$77,727,431	0.000002375		
Subtotal	8,871,503		0.001707583		
Total	**8,887,549**		**0.001710717**		

*Leave blank if the fund should generate revenue for all Urban Renewal, add increment value for all RAAs that should NOT get revenue from the specific fund.

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 appropriate new construction 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

Urban Renewal

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

If “no,” then multiply appropriate new construction 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

Urban Renewal

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

Then multiply prior year's non-exempt 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



Reports & Forms

Reports & Forms

- New Construction Roll
- Value Abstracts (by category)
- A2 & A2B
- Sept & Dec Values
- Recovered/Recaptured Property Tax & Refund List
- Max Budget & Forgone Amounts Worksheet
- L-2 form
  - Voter-approved fund tracker (part of L-2 workbook)

What is “New Construction?”

- A method of increasing budget levy authority for:
  - New taxable improvements
  - New mobile homes moved into county
- Does NOT give additional budget authority for:
  - Existing property that increases in value
  - Exempt improvements that become taxable (with exceptions)
  - Otherwise-qualifying value increases within urban renewal RAAs
    - Except for fire / ambulance districts withdrawing from pre-7/1/25 RAAs
  - Land with higher value due to change of use

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

Abstracts (by category)

- Property Roll abstract due 4th Monday of July
  - County abstract
  - Abstract for each taxing district showing value for categories applicable to that district
  - Includes new construction roll at 90% value
- Sub & Missed Roll combined abstract due 1st Monday of March
  - County abstract
  - Taxing district abstract
- Rule – signature requirements

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.

Request by County to Re-open County Board of Equalization

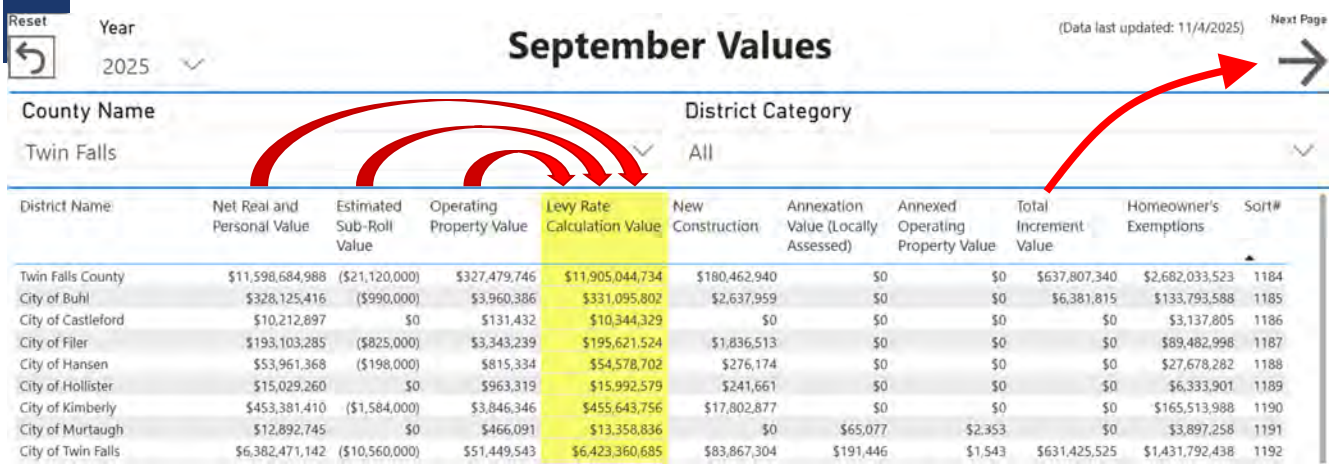
- Information required in letter requesting extending county Board of Equalization (BOE)
  - How long is needed to finish BOE business
  - Why extension is needed
  - Specific parcels listed
  - When abstract is to be submitted
- Send to: Maria Young
  - Phone: [phone redacted]
  - E-mail: maria.young@tax.idaho.gov
- Request must be sent before 7/13/26
- Also reach out to George Brown ahead of time for assistance
  - Phone: [phone redacted]
  - Email: george.brown@tax.idaho.gov

A-2 and A-2B Information Provided by County

- A-2 district values due to STC – 1st Monday of August
  - Values used to set levies (except operating property)
    - 2026 property roll
    - 2026 estimated sub/missed rolls
- A-2B district values due to STC – 1st Monday of March 2027
  - Calendar year 2026 all rolls, including operating property
- Used by STC to produce September & December Values worksheets

Review of Value-Related Documentation

- A-2 needs to balance to the abstract!
  - County values on the A-2 **must equal** the county values 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
  - Some counties have county-wide districts where the values on the A-2 **must equal** the county values (e.g., junior colleges)
  - All the above checks apply to each column on the A-2



District Name	Net Real and Personal Value	Estimated Sub-Roll Value	Operating Property Value	Levy Rate Calculation Value	New Construction	Annexation Value (Locally Assessed)	Annexed Operating Property Value	Total Increment Value	Homeowner's Exemptions	Sort#
Twin Falls County	$11,598,684,988	($21,120,000)	$327,479,746	$11,905,044,734	$180,462,940	$0	$0	$637,807,340	$2,682,033,523	1184
City of Buhl	$328,125,416	($990,000)	$3,960,386	$331,095,802	$2,637,959	$0	$0	$6,381,815	$133,793,588	1185
City of Castleford	$10,212,897	$0	$131,432	$10,344,329	$0	$0	$0	$0	$3,137,805	1186
City of Filer	$193,103,285	($825,000)	$3,343,239	$195,621,524	$1,836,513	$0	$0	$0	$89,482,998	1187
City of Hansen	$53,961,368	($198,000)	$815,334	$54,578,702	$276,174	$0	$0	$0	$27,678,282	1188
City of Hollister	$15,029,260	$0	$963,319	$15,992,579	$241,661	$0	$0	$0	$6,333,901	1189
City of Kimberly	$453,381,410	($1,584,000)	$3,846,346	$455,643,756	$17,802,877	$0	$0	$0	$165,513,988	1190
City of Murtaugh	$12,892,745	$0	$466,091	$13,358,836	$0	$65,077	$2,353	$0	$3,897,258	1191
City of Twin Falls	$6,382,471,142	($10,560,000)	$51,449,543	$6,423,360,685	$83,867,304	$191,446	$1,543	$631,425,525	$1,431,792,438	1192

- A-2 values + operating property value = value for levy rate calculation
- Operating property values are not released until 1st Monday of September after State BOE
- Verify the data on the September Value Worksheet as soon as possible as these are the values used to determine levy rates

Previous Page

Year 2025

Urban Renewal Increment Value Detail Report

Reset

County Name: Twin Falls

District Type: All

District Name
- Buhl Hwy
- Buhl School #412
- City of Buhl
- City of Twin Falls
- Southern Idaho Jr. College
- Twin Falls Ambulance
- Twin Falls County
- Twin Falls County Abatement
- Twin Falls Hwy
- Twin Falls Rural Fire
- Twin Falls School #411
- West End Cemetery

RAA Name	RAA Creation Year	Real & Personal Increment Value	Operating Property Increment Value	Total Increment Value	Fire/Amb Levy Pays to UR?
Buhl RAA	2000	$0	$0	$0	Yes
East Buhl Industrial RAA	2011	$6,360,120	$0	$6,360,120	Yes
RAA #4-3 Chob	2011	$165,757,652	$102,932	$165,860,584	Yes
RAA #4-4 Clif	2015	$53,231,036	$51,830	$53,282,866	Yes
Orchard Drive East RAA	2022	$11,325,559	$49,996	$11,375,555	Yes
Old Towne-2 Urban Renewal	2023	$0	$487,302	$487,302	No
Southwest RAA	2024	$0	$14,447	$14,447	No
Total		**$236,674,367**	**$706,507**	**$237,380,874**	

- Partner worksheet for Sept Values shows detailed breakdown of increment value for each district
- Also helps identify when fire/ambulance districts do NOT generate revenue for urban renewal (when to add increment)

Reset

Year: 2025 December (Year-End) Values

Next Page

County Name: Bannock

District Category: All

(Data last updated: 3/16/2026)

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 Exemption	Year-End Full Value (Includes Homeowner's Exemptions)	Year-End Increment Value (see next page for detail)
68	Bannock County	$9,687,703,522	$610,432,209	$4,563,697	$10,302,699,428	$2,570,378,543	$317,000	$12,873,394,971	$242,828,695
69	City of Arimo	$24,510,720	$7,348,431		$31,859,151	$12,169,024		$44,028,175	$0
70	City of Chubbuck	$1,601,717,009	$12,754,179	$1,830,361	$1,616,301,549	$476,556,159	$164,500	$2,093,022,208	$60,170,220
71	City of Downey	$48,379,630	$9,486,952		$57,866,582	$21,273,986		$79,140,568	$0
72	City of Inkom	$71,408,362	$3,956,827		$75,365,189	$29,849,670		$105,214,859	$0
73	City of Lava Hot Springs	$92,014,682	$6,895,995		$98,910,677	$11,305,201		$110,215,878	$0
74	City of McCammon	$71,081,291	$19,828,365		$90,909,656	$24,806,350		$115,716,006	$0
75	City of Pocatello	$5,838,170,377	$104,318,390	$1,038,085	$5,943,526,852	$1,586,755,301	$27,500	$7,530,309,653	$175,789,181
76	Marsh Valley School #21	$1,212,529,054	$401,032,677	$646,112	$1,614,207,843	$260,232,804	$125,000	$1,874,565,647	$0
77	Pocatello School #25	$8,473,877,701	$201,079,782	$3,917,585	$8,678,875,068	$2,310,020,739	$192,000	$10,989,087,807	$242,828,695
78	Grace School #148	$308,447	$0		$308,447	$0		$308,447	$0
79	Preston School #201	$188,677	$334,784		$523,461	$0		$523,461	$0
80	Westside School #202	$799,643	$7,984,966		$8,784,609	$125,000		$8,909,609	$0
81	Bannock Ambulance	$9,687,703,522	$610,432,209	$4,563,697	$10,302,699,428	$2,570,378,543	$317,000	$12,873,394,971	$242,828,695
82	Arimo Cemetery	$107,642,010	$46,489,083	$45,728	$154,176,821	$25,882,365	$0	$180,059,186	$0
83	Inkom Cemetery	$343,344,877	$45,432,647	$420,684	$389,198,208	$86,714,420	$0	$475,912,628	$0

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

Recovered/Recaptured Property Tax and Refund List

- Show the amount received for each taxing district for the period of July 1st, 2025 – June 30th, 2026
- Due to taxing districts by August 3rd (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-by-category/
(Under “Forms”)

Recovered/Recaptured Property Tax and Refund List

Recovered/Recaptured Property Tax and Refund List

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

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)

* = Identify the type of recovered/recaptured property tax. (I.C. §63-602KK, 63-1305C, 50-2903A(3), 50-2913(3))

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

Max Budget & Forgone Worksheet

Reset

CountyName: Madison

2026 Maximum Budget & Forgone Amounts Worksheet (County & School Districts)

(Data last updated: 1/5/2026)

County and Road & Bridge (if applicable)	2023 Non-Exempt Budget	2024 Non-Exempt Budget	2025 Non-Exempt Budget	Highest of the Last 3 yrs Non-Exempt Budget Plus Replacements	Forgone Balance
Madison County	$14,166,802	$14,363,500	$15,080,209	$17,405,248	$0
Madison County Road & Bridge	$1,516,543	$1,851,524	$2,003,599	$17,405,248	$0
Total	**$15,683,345**	**$16,215,024**	**$17,083,808**		**$0**

School Districts:

DistrictName	2023 Non-Exempt Budget	2024 Non-Exempt Budget	2025 Non-Exempt Budget	Highest of the last 3 yrs Non-Exempt Budget Plus Replacements
Fremont School #215	$69,097	$72,985	$76,931	$76,931
Jefferson School #251	$40,893	$43,047	$46,000	$46,000
Madison School #321	$256,556	$268,324	$280,858	$280,858
Sugar-Salem School #322	$43,292	$65,696	$68,292	$68,292

NOTE: School districts' only non-exempt fund is the tort fund, so this table is designed to:
1) identify each school district's levy amount for the tort fund in each of the last 3 years,
2) add in any property tax replacements that were used to reduce the tort fund's levy amount (not including solar farm tax), and
3) identify the highest value for the last 3 years.

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Max Budget & Forgone Worksheet

Reset

County Name: Madison

Category Name: All

2026 Maximum Budget & Forgone Amounts Worksheet (All Other Districts)

(Data last updated: 2/11/2026)

District Name	2023 Non-Exempt Budget	2024 Non-Exempt Budget	2025 Non-Exempt Budget	Highest of the Last 3 yrs Non-Exempt Budget Plus Replacements	Forgone Balance
City of Rexburg	$6,598,245	$6,932,339	$7,289,916	$7,363,847	$133
City of Sugar City	$225,855	$238,650	$257,840	$260,072	$32,929
Madison Ambulance	$1,043,285	$1,094,714	$1,153,197	$1,173,095	$0
Burton Cemetery	$21,654	$23,450	$25,191	$25,986	$0
Plano Cemetery	$14,709	$15,243	$15,851	$16,601	$0
Rexburg Cemetery	$72,575	$72,575	$72,575	$73,775	$25,818
Sugar City Cemetery (formerly Sugar Salem Moody Cemetery)	$30,468	$32,572	$35,221	$35,764	$0
Sutton Cemetery	$26,366	$27,847	$29,168	$30,014	$0
Teton-Newdale Cemetery	$34,221	$35,653	$37,208	$39,137	$2,388
Madison County Fire	$1,012,638	$1,074,681	$1,145,815	$1,177,808	$0
Jefferson Central Fire	$1,781,168	$1,829,721	$1,955,348	$1,986,237	$0
Flood Control #1	$70,025	$73,699	$77,898	$77,904	$12
Madison County Library	$1,220,709	$1,278,468	$1,341,856	$1,369,649	$36,960
Sugar-Salem Library	$56,396	$60,037	$65,079	$69,483	$38,092
Madison Mosquito Abatement	$756,437	$793,414	$835,444	$843,406	$733,795
Valley View Estates Swr					$0
Moody Creek Watershed					$0

NOTE: Non-exempt budget amounts are those funds subject to the limitations set forth in section 63-802, Idaho Code. The "Highest of the Last 3 yrs Non-Exempt Budget Plus Replacements" does NOT include solar farm tax revenue and subtracts forgone amounts recovered for capital projects.

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Max Budget & Forgone Worksheet

Reset

County Name: Madison

Category Name: All

2026 Maximum Budget & Forgone Amounts Worksheet
Replacements & Solar Farm Tax Revenue

(Data last updated: 1/5/2026)

District Name	Ag Equip Rep	2013 Personal Prop Rep	2022 Personal Prop Rep	2022 PP Rep After 2024 Adjustments	2023 Recovered Homeowners	2024 Recovered Homeowners	2025 Recovered Homeowners	2023 Solar Farm Tax Revenue	2024 Solar Farm Tax Revenue	2025 Solar Farm Tax Revenue	Sort Order
Madison County	$168,291	$114,412	$40,154	$38,737	$0	$0	$0	$0	$0	$0	976
City of Rexburg	$498	$51,406	$20,685	$22,027	$0	$0	$0	$0	$0	$0	977
City of Sugar City	$0	$1,601	$556	$631	$0	$0	$0	$0	$0	$0	978
Fremont School #215	$6,276	$26,502	$2,819	$2,819	$0	$0	$0	$0	$0	$0	979
Jefferson School #251	$38,534	$42,758	$18,352	$18,352	$0	$0	$0	$0	$0	$0	980
Madison School #321	$12,848	$76,973	$31,613	$31,613	$0	$0	$0	$0	$0	$0	981
Sugar-Salem School #322	$33,191	$7,435	$2,666	$2,666	$0	$0	$0	$0	$0	$0	982
Madison Ambulance	$9,828	$7,359	$2,711	$2,711	$0	$0	$0	$0	$0	$0	983
Burton Cemetery	$573	$181	$41	$41	$0	$0	$0	$0	$0	$0	984
Plano Cemetery	$639	$71	$40	$40	$0	$0	$0	$0	$0	$0	985
Rexburg Cemetery	$140	$833	$227	$227	$0	$0	$0	$0	$0	$0	986
Sugar City Cemetery (formerly Sugar Salem Moody Cemetery)	$269	$202	$72	$72	$0	$0	$0	$0	$0	$0	987
Sutton Cemetery	$717	$93	$36	$36	$0	$0	$0	$0	$0	$0	988
Teton-Newdale Cemetery	$1,750	$101	$78	$78	$0	$0	$0	$0	$0	$0	989
Madison County Fire	$25,052	$5,463	$1,478	$1,478	$0	$0	$0	$0	$0	$0	990
Jefferson Central Fire	$17,196	$10,903	$2,790	$2,790	$0	$0	$0	$0	$0	$0	991
Flood Control #1	$0	$0	$0	$0	$10	$1	$6	$0	$0	$0	992
Madison County Road & Bridge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	993
Madison County Library	$9,330	$14,374	$4,089	$4,089	$0	$0	$0	$0	$0	$0	994

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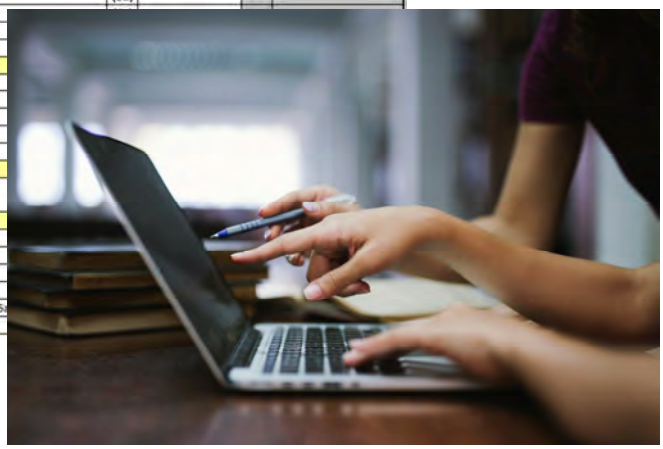
NOTE: The 2022 Personal Property Replacements were first deducted from districts' levying authority in tax year 2023, so these replacements should be added back in to the budgets from 2023 onwards. The 2022 Personal Property Replacements were updated for 2025 to properly account for the appropriation 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).

L-2 Form

2026 L-2 Worksheet

District Name: Example			District Type: City
Allowable Base Budget Calculation:			
Highest of the Last 3 years Non-Exempt P-Tax Budget + P-Tax Replacements (from the 'Maximum Budget & Forgone Amounts Worksheet' and highlighted in the table above)		(1)	$ 220,068
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)		(2)	$ 6,602
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:			
2025 Value of District's Operating Property from Each Applicable County:	**Value**		
Kootenai	(3a) $ 8,732,335		
	(3b)		
Total 2025 Operating Property Value (total of lines 3a thru 3d):			
2026 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:			
Kootenai			
Total 2026 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):			
Preliminary Levy Rate for New Construction:			
2026 New Construction Preliminary Levy Rate ((line 1 + line 2) / (line 3 + line 4)) = ($226,670 / $132,189,124)			
2026 Value of District's New Construction Roll from Each Applicable County:			
Kootenai			
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6			
Allowable Budget Increase for New Construction Roll (multiply line 5 by line 6)			



2026 L-2 DASHBOARD

User Type: Taxing District Rep or County Clerk	Taxing District Rep
Select County From Drop Down Menu:	Nez Perce
Select District Type From Drop Down Menu:	City
Select District Name From Drop Down Menu:	City of Lewiston
Is this district currently compliant with the local government registry of the Idaho State Controller's Office? - If not compliant, property tax budget increases are not allowed	Yes
Name of County or Counties This District Resides In:	
County Name:	Nez Perce
Multi-County District: NO	

NEW!

Percent Base Budget Growth Requested (max 3%)		**3.00%**
Total 2026 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Nez Perce	
Enter 2026 New Construction value: (reported by County Assessor at 90%)	Nez Perce	
Does this district have annexation value reported by the assessor for 2026?		

2026 L-2 DASHBOARD

User Type: Taxing District Rep or County Clerk	Taxing District Rep
Select County From Drop Down Menu:	Nez Perce
Select District Type From Drop Down Menu:	City
Select District Name From Drop Down Menu:	City of Lapwai
Is this district currently compliant with the local government registry of the Idaho State Controller's Office? - If not compliant, property tax budget increases are not allowed	No
Name of County or Counties This District Resides In:	
County Name:	Nez Perce
Multi-County District: NO	

NEW!

Total 2026 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Nez Perce	
Enter 2026 New Construction value: (reported by County Assessor at 90%)	Nez Perce	
Does this district have annexation value reported by the assessor for 2026?		

Non-Exempt Budget Increase Calculation Summary		
This district is out of compliance with the local govt registry of the State Controller's Office (SCO) and property tax budget increases are not allowed		
Base budget increase selected (up to 3% selected above)	3.00%	$ 876
New construction budget increase	2.81%	$ 820
Annexation budget increase subject to 15% cap	0.12%	$ 34
Effect of 15% cap on new construction & annexation increases	0.00%	$ -
Terminating Urban Renewal allowable increase	1.54%	$ 449
Annexation budget increase from another fire district (uncapped)	0.20%	$ 58
Effect of changing kWh/therms tax revenue	-1.94%	$ (567)
Other reductions to levying authority	0.00%	$ -
Budget increases disallowed for non-compliance with SCO	7.66%	$ 2,237

Levy Review Process

Goal: Identify & Fix Errors

- Review all 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 voter-approved 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

Changing a District's L-2

- When any change is made to a district's L-2 spreadsheet, document what was changed and why
- Notify the district via email and/or phone

Voter-Approved Funds

- For every new voter-approved fund, canvass of votes & ballot language 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)
- Check that the voter-approved fund tracker in the L-2 Excel spreadsheet has been completed

2026 Voter Approved Fund Tracker Attach to L-2 Form If Applicable				
District Name: Example				
Fund Name	Date of Election (If current year, attach copy of Ballot)	1st Calendar Year Levied	Term of Initiative	Annual Amount Authorized by Voters
Override Funds Available to All Districts				
2 Yr Override I.C. §63-802				
Permanent Override I.C.§63-802				
Plant Facilities Funds for Library, and Community College districts				
Plant Facilities (Maximum of 10 yrs)				
If voters approved an increase in the annual amount but did not change the term enter the amount of increase here:				

District Bond Initiative (Voter Approved Bonds)							
Date of Election (If current year attach copy of Ballot)	1st Calendar Year Levied	Term of Initiative	Amount Authorized by Voters	Prior Year P-Tax $	Current Year P-Tax $	% Change (+/- 20% Explanation Required)	"YES" = Explanation Required
Current Year's Total Bond Fund (Reported on L-2 Col. 6):					$ -		

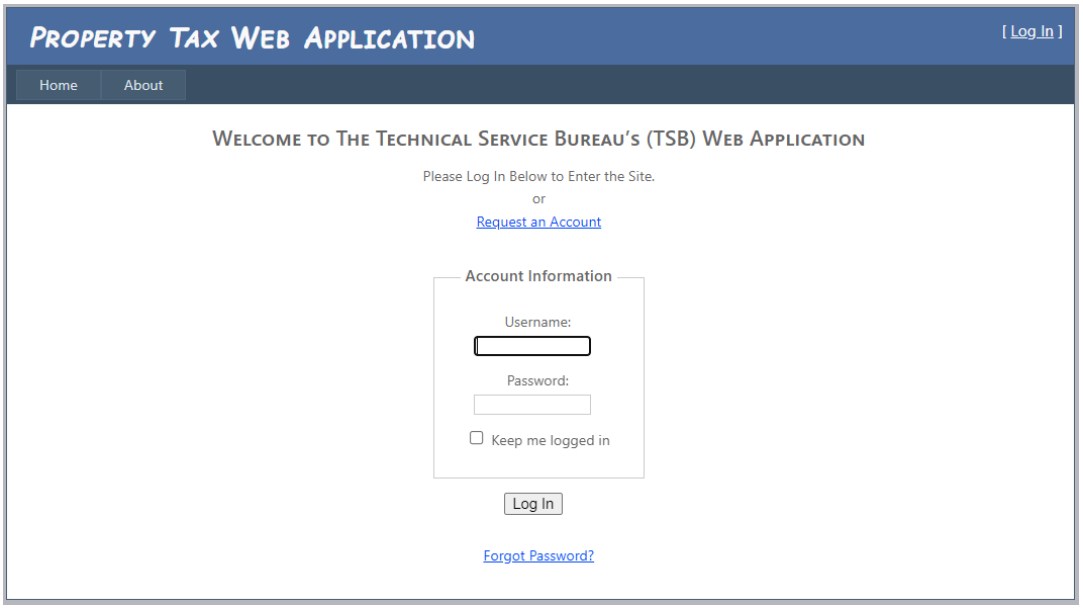
Explanation (If Required):

NEW!

Did this district levy for a bond in 2025 (prior year) that has now expired?

Yes
No

Web-Based L-2 Forms



All counties must use the Web L-2 portal for submitting their levies

Link: https://tsb.tax.idaho.gov

Update Contact Information

Washington County's L2 Data Entry with Levy Calculation for Tax Year 2024

Select a Category: COUNTY

Value Verification and Information

Verified Values

L2 Entry	Name	Net Value
Select	Washington County	$1,393,518,468

Washington County District Information

District Contact Information

Name: Donna White
Address: 256 E. Court St
City: Weiser
State: ID
Zip: 83672
Phone: [phone redacted]
Fax:
Email: dwhite@washingtoncountyid.gov

Update Contact Information

Budget, Urban Renewal, and Levy Information

URD	Delete Fund	Fund Name	Proportionate P-Tax	Total P-Tax	Increment	Levy Rate	Fund Number
Add Incr.	Delete	Current Expense w/Justice Fund	$1,385,928	$1,385,928	$0	0.000994553	1
Add Incr.	Delete	Tort	$239,062	$239,062	$0	0.000171553	2
Add Incr.	Delete	Justice	$2,786,954	$2,786,954	$0	0.001999940	5
Add Incr.	Delete	Fair Operations (County)	$87,023	$87,023	$0	0.000062448	7

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

Entering Funds

New Fund Entry

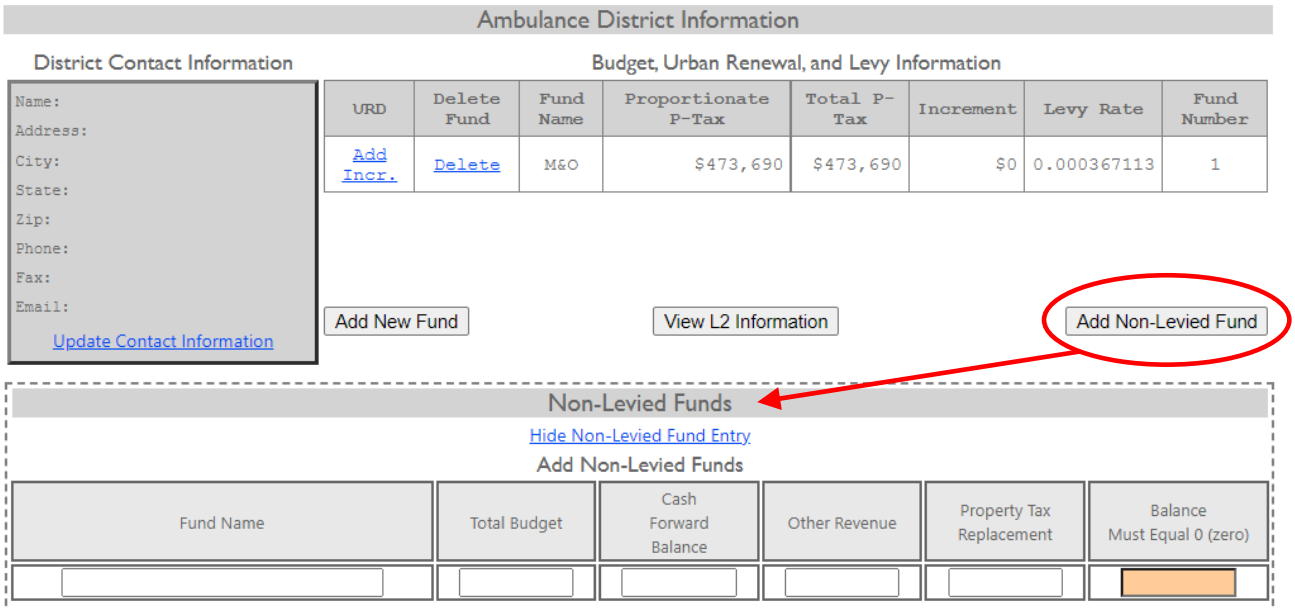
Taxing District(s)

Adding A Fund Will Affect the Following County(s)
ADA
CANYON

Fund	Total Approved Budget	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement From L-2 Worksheet	Balance to be Levied Col. 2 minus (Cols.3+4+5)
1	2	3	4	5	6
*63-1305 Judgment					

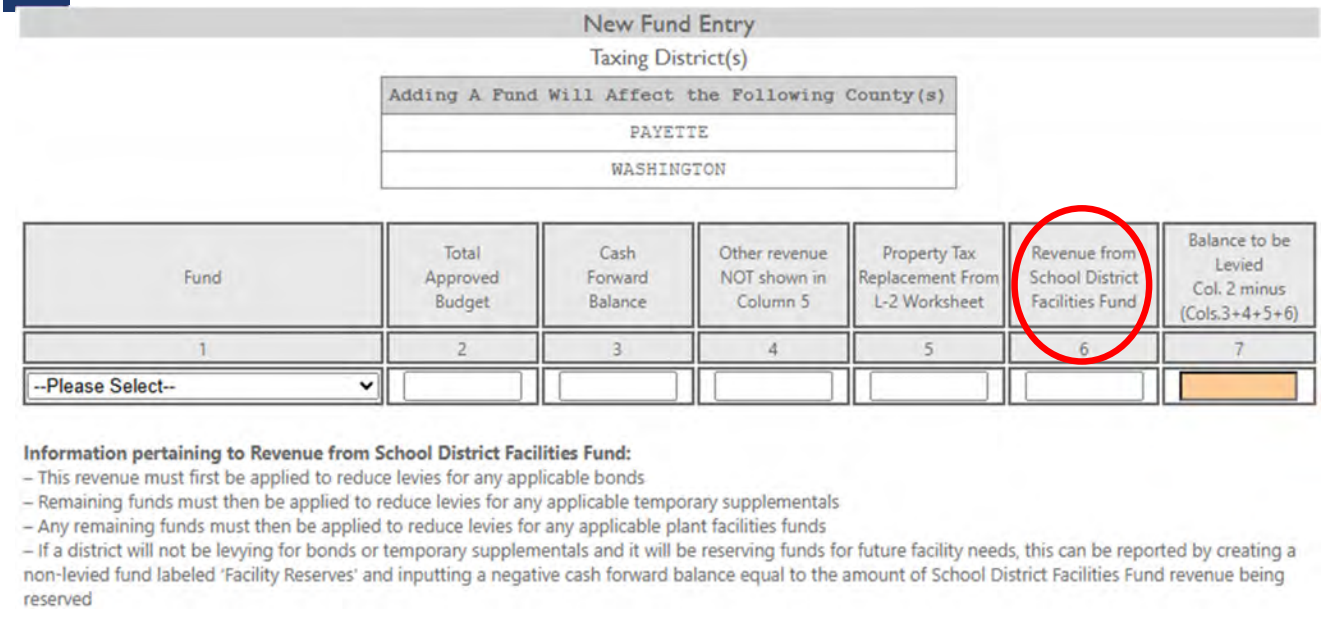
- When you select “Add New Fund,” this drop-down menu shows up.
- If the fund was levied last year, an asterisk (*) will be to the left of the fund and it will show up at the top of the list.

Levying vs Non-Levying Funds



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

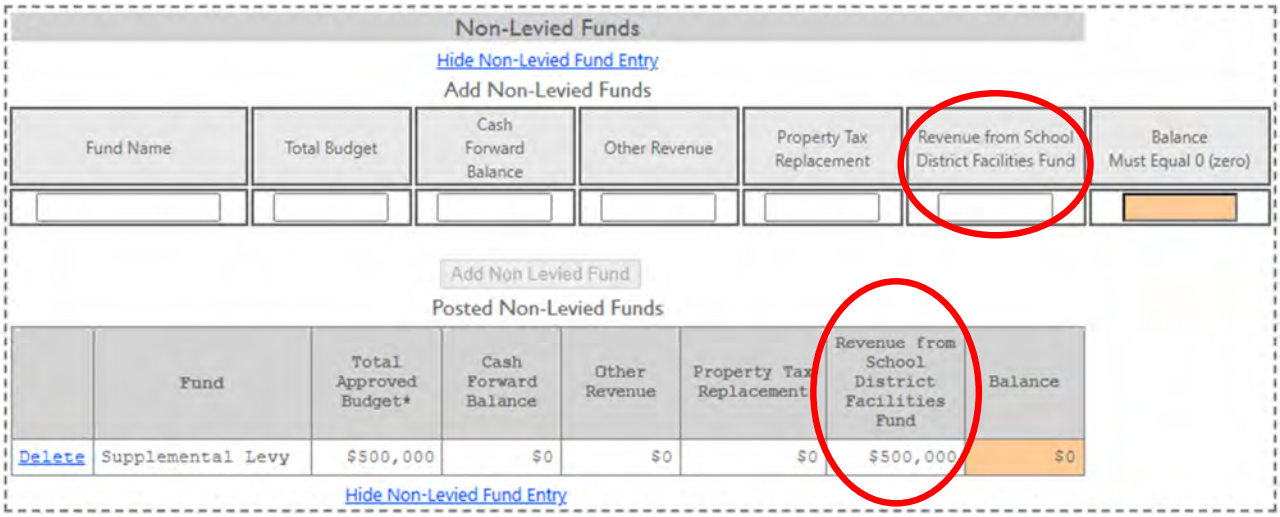
Entering School Funds



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



If nothing is being levied for bonds, temporary supplementals, or plant facilities and not all School District Facility Fund revenue has been reported, may show the rest as a non-levied fund with negative cash forward balance (reserved)

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
- 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)

Words of Caution…

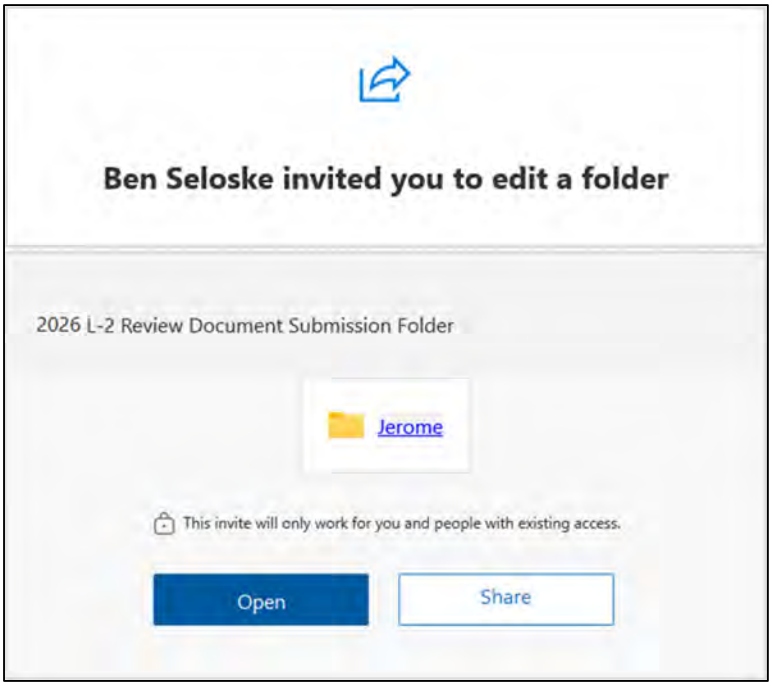
- For districts in an Urban Renewal (UR) Revenue Allocation Area (RAA), be careful which value is used to set the levies
  - Remember only qualifying funds are subject to using the UR increment value for levy-setting purposes
  - RAAs with annexations have special considerations
  - Possibility of using several different values to set levies for one taxing district
  - Pay attention to fire / ambulance district participation in UR
- Watch levy limits (e.g., School Emergency fund)
- Levy calculation sheet provides an area to show maximum levy rates and lets you know if a limit is exceeded

Submitting 2026 L-2 Documentation

- Remember to include:
  - Excel L-2 Workbook
  - If applicable:
    - Recovered/Recaptured Property Tax & Refund List
    - Resolutions (Recovered/Reserved Forgone)
    - Canvass of Votes for new voter-approved funds

Submitting 2026 L-2 Documentation

- You will receive an email that looks like this:



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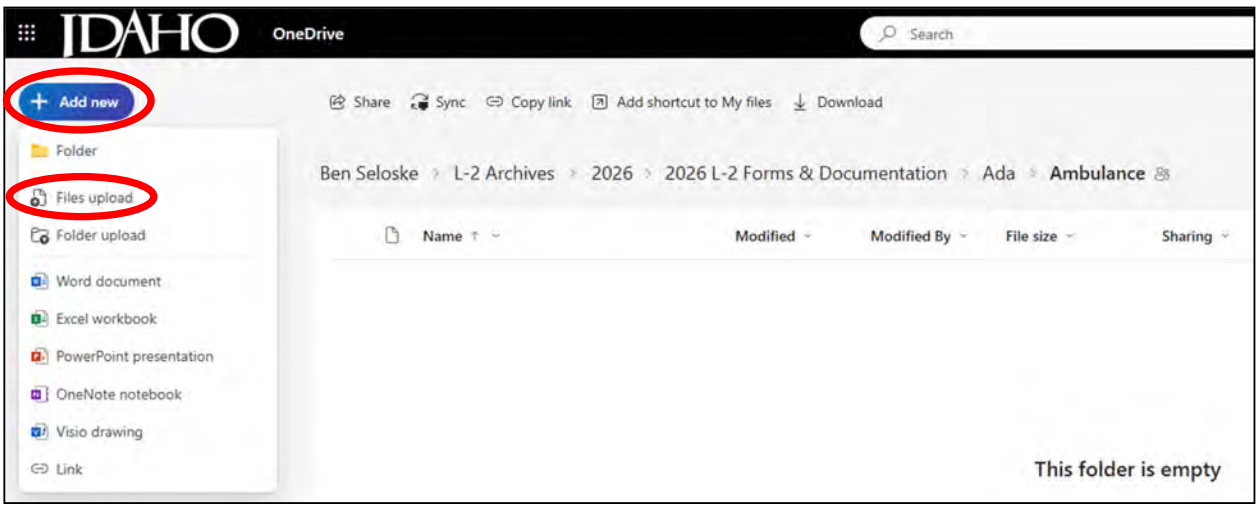

- The link brings you to a OneDrive folder where you can upload files
- It may ask you to login with your Microsoft / Windows login

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- Notify me (Ben) via email when you have finished uploading files for your county
- I will remove your ability to modify the OneDrive folder and we will begin the L-2 review
- Changes after that point can be sent via email



https://forms.office.com/g/K5qfViBC7k



Q & A

What questions do you have for us?