

Property Tax Administration

Seth Grigg
Executive Director





Property Tax Deadlines



Assessment of Property

Locally Assessed (County):



Centrally Assessed (Tax Commission):



REBECCA W. ARNOLD
 Ada County Assessor
 190 E. Front Street Suite 107
 Boise, ID 83702-7300
www.adacounty.id.gov/assessor

2024
ASSESSMENT NOTICE
Property Roll

THIS IS NOT A BILL
 DO NOT PAY

PARCEL DESCRIPTION:
 [REDACTED]

For any questions, please notify the Assessor's Office immediately
 Assessor's Telephone Number: (208) 287-7224
jswift@adacounty.id.gov

Property Address: [REDACTED]

Appeals of your property value must be filed in writing, on a form provided by the County by
June 24, 2024

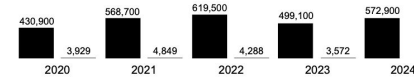
Tax Code Area: 01-6

Parcel Number: [REDACTED]

ASSESSED VALUE OF YOUR PROPERTY			APPROVED EXEMPTIONS
CURRENT DESCRIPTION	LOTS/ACRES	CURRENT YEAR'S VALUE	
RES LOT OR TRACT	0.193	206,800	HOMESTEAD
RES IMPROVEMENT		366,100	
TOTAL ASSESSED VALUE:		572,900	
LESS EXEMPTION:	0.193	-125,000	
NET TAXABLE PROPERTY VALUE:		447,900	

Not all exemptions will be listed as value deductions on this notice

Assessments reflect MARKET VALUE as of 1/1/24; tax amounts listed below do not include HTR/ATR state tax credits.



HISTORICAL ASSESSED VALUES & TAXES
 Property Roll
 Black = Total Assessed Value
 Gray = Taxes
 Current Year Tax not yet available

TAKING DISTRICTS	2022			2023			PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING	PREV YEAR PROPERTY TAX BUDGET CHG
	Taxes	Taxes	% Change	Taxes	Taxes	% Change			
ADA COUNTY	699.61	692.39	-14%	(208) 287-7000	7-30-2024	4%			
EMERGENCY MEDICAL	37.87	32.65	-13%	(208) 287-2975	7-30-2024	5%			
ADA COUNTY HIGHWAY DIST	216.44	193.66	-10%	(208) 387-6100	8-28-2024	2%			
SCHOOL DISTRICT NO. 1	1,491.87	1,192.64	-20%	(208) 472-2607	6-10-2024	-4%			
BOISE CITY	1,794.47	1,522.48	-15%	(208) 972-4147	7-16-2024	3%			
MOSQUITO ABATEMENT	6.71	5.81	-13%	(208) 977-4646	7-30-2024	5%			
COLLEGE OF WESTERN IDAHO	38.87	32.73	-16%	(208) 962-3291	6-13-2024	6%			

THIS IS NOT A BILL. DO NOT PAY.

Please note: The Assessor's office does not calculate or collect taxes, for questions on budget changes and their impact on your taxes please contact the districts listed above.

Page 2 of 2 Account #: R5125520280

See the back of this Notice for details

BDS-A

Exemptions from Property Taxation



Equalization of Property Values

County Board of Equalization

- BOCC function
- Equalize values
- Grant property tax exemptions

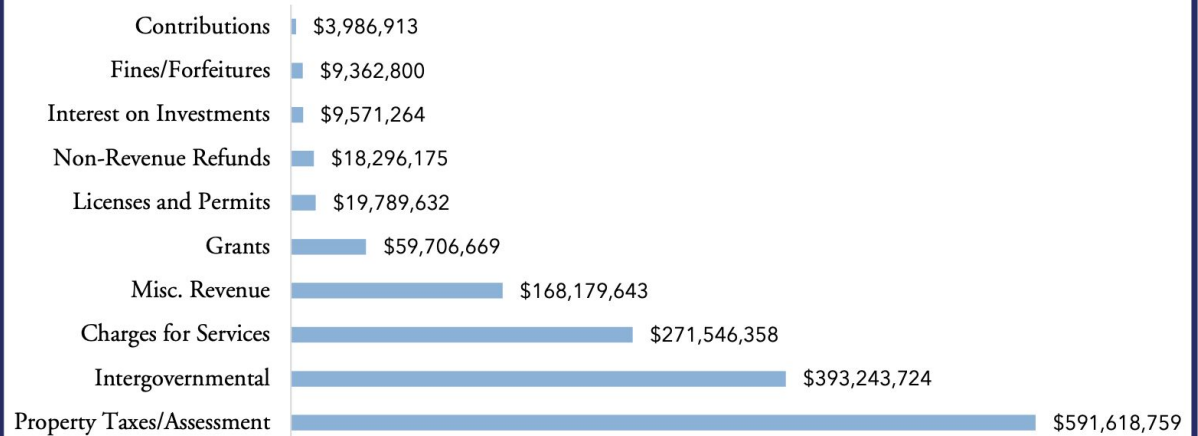


Property Tax Budgets

Terms to Know:

- 3% Cap
- 8% Cap
- New Construction
- Forgone Property Taxes
- Preliminary Levy Rate
- Levy Rate
- Net Market Value
- L2 Form

2023 Idaho County Revenues by Source



Property Tax Budget and Levy Certification

County auditor, board of county commissioners and state tax commission all play a role in ensuring local property tax budgets are calculated correctly.

2024 I-2 Worksheet			
County Name:			
Form Type: County w/County Road & Bridge			
Allowable Base Budget Calculation:			
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the "Maximum Budget and Forgone Amount Worksheet")	(1)		
County Road & Bridge fund amount for the year indicated in line 1	(2)		
Up to 3% Base Budget Growth for County minus County Road & Bridge (line 1 minus (3a))	(3a)	3.00%	(3)
Up to 3% Base Budget Growth for County Road & Bridge fund (line 2)	(4a)	3.00%	(4)
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:			
2023 Operating Property Value:			
County	(5a)		
County Road & Bridge	(5b)		
2024 Net Taxable Value of Real & Personal Property (Including Estimated Sub-Roll):			
County	(6a)		
County Road & Bridge	(6b)		
2024 New Construction Roll Values:			
County	(7a)		
County Road & Bridge	(7b)		
New Construction Budget Increases (NOT including expiring Urban Renewal):			
2024 New construction preliminary levy rate for County minus County Road & Bridge: (line 1 - line 2 + line 3) divided by (line 5a + line 6a)	(8a)		
2024 New construction preliminary levy rate for County Road & Bridge: (line 2 + line 4) divided by (line 5b + line 6b)	(8b)		
2024 New construction allowable budget increase for County minus County Road & Bridge: (multiply line 7a by line 8a)	(9a)		
2024 New construction allowable budget increase for County Road & Bridge: (multiply line 7b by line 8b)	(9b)		
Total new construction roll budget increase (line 9a + line 9b)	(10)		
Expiring Urban Renewal Budget Increases:			
Total expiring Urban Renewal value for the County (100%)	(11a)		
Total expiring Urban Renewal value for the County Road & Bridge (100%)	(11b)		
80% of expiring Urban Renewal value for the County	(12a)		
80% of expiring Urban Renewal value for the County Road & Bridge	(12b)		
Expiring Urban Renewal budget increase for County minus County Road & Bridge (line 12a multiplied by line 8a)	(13a)		
Expiring Urban Renewal budget increase for County Road & Bridge (line 12b multiplied by line 8b)	(13b)		
Total budget increase from expiring Urban Renewal (line 13a + line 13b)	(14)		
Total Non-Exempt Allowable Budget (Before P-Tax Replacement and P-Tax Substitute Funds Deductions):			
Total uncapped budget growth potential (Add lines 1+3+4+10+11)	(15a)		
Total capped growth (max 8%) (line 1 X 1.08 + line 14)	(15b)		
Total non-exempt budget allowed (lesser of lines 15a and 15b)	(16)		
Property Tax Replacement:			
Yearly amount of the agricultural equipment replacement money	(17)		
Yearly amount of the 2013 personal property replacement money	(18)		
Yearly amount of the 2022 personal property replacement money	(19)		
Additional revenues to be subtracted from levying authority:			
Enter the total recovered Homeowner's Exemption property tax	(20)		
Enter other reductions reported in columns 3 and 4 of Recovered/Recaptured List (Total of lines 17 thru 21)	(21)		(22)
Solar Farm Tax:			
Solar Farm Tax received in the prior year (7/1/22 - 6/30/23)	(23)		
Enter the Solar Farm Tax received in the current year (7/1/23 - 6/30/24)	(24)		
Forgone Amount Section:			
County's forgone balance (see "Maximum Budget and Forgone Amount Worksheet")	(25)		
Maximum forgone allowed to be recovered for general purposes (up to 3% of line 16)	(26a)		
Forgone recovered for general purposes (not to exceed 1% increase)	(26b)		
Maximum forgone allowed to be recovered for capital projects (up to 3% of line 16)	(27a)		
Forgone recovered for capital projects (not to exceed 3% increase)	(27b)		
Total forgone amount to be recovered in your budget. This amount can't exceed the district's total forgone balance	(28)		
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):			
Maximum non-exempt property tax budget including forgone amount (lines 16+22+23+24+28)	(29)		



Property Tax Notice and Collection

- Property tax notices mailed in November
- Taxes due December 20th and June 20th



ADA COUNTY CONSOLIDATED PROPERTY TAX BILL																																																		
ADA COUNTY TREASURER P.O. BOX 2868 BOISE, ID 83701	TAX YEAR 2023	Phone: 208-287-6800 Email: taxinfo@adacounty.id.gov http://adacounty.id.gov/treasurer																																																
DUE DATE: DECEMBER 20, 2023 Property Delinquency:	BACK OF BILL INCLUDES IMPORTANT DETAILS	PARCEL NUMBER: [REDACTED] 2023 Bill Number: [REDACTED] Parcel Type: [REDACTED] Tax Rate: [REDACTED] PROPERTY Code Area: 918																																																
Property Address: [REDACTED]																																																		
ADA COUNTY BILLS PROPERTY TAX, CERTIFICATIONS, AND SPECIAL ASSIGNMENTS FOR THE VARIOUS DISTRICTS BELOW AND DESCRIBES HEREIN. IF THE ABOVE PROCEEDS ARE NOT AVAILABLE TO YOU PLEASE, THE INFORMATION ON ANY BOND AND VOTER-APPROVED LEVIES IS AVAILABLE AT https://adacounty.id.gov/treasurer																																																		
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IMPORTANT MESSAGE WHEN ANY PORTION OF PROPERTY TAX BECOMES DELINQUENT, A PENALTY CHARGE WILL BE APPLIED. INTEREST ON THE DELINQUENT BALANCE ACCRUES AT 1% PER MONTH FROM JANUARY 1ST OF EACH YEAR (OR 10:00 A.M. 10:00 P.M.) WHEN PAYING DELINQUENT BALANCE, PLEASE CALL OUR OFFICE FOR THE PAYOFF AMOUNT INCLUDING LATE CHARGE AND INTEREST.																																																		
PAYMENT OPTIONS																																																		
<p>Mail P.O. Box 2868 Boise, ID 83701 USPS postmark by due date Use envelope and envelope provided</p>	<p>Bill Pay Contact your bank for options After 7:00 a.m. for processing</p>	<p>Online adacounty.id.gov/treasurer Credit card 2.4% fee Debit card 3.5% fee</p>																																																
<p>Phone 1-844-879-7234 9 a.m. - 5 p.m. M-F Check card 2.4% fee Have your bill number ready</p>																																																		
<p>In Person Courthouse 201 N. Court St. 9 a.m. - 5:00 p.m. M-F Public Access Kiosk: 161 N. Courthouse Rd. 9 a.m. - 5:00 p.m. M-F Have your bill number ready **CHECK MONEY AVAILABLE See our website for locations</p>																																																		
IMPORTANT - RETURN THIS COUPON WITH YOUR CHECK FOR ACCURATE PAYMENT PROCESSING.																																																		
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<p>THIS IS A COPY BILL THE ORIGINAL TAX BILL WAS REQUESTED BY AND SENT TO: CALBER HOME LOANS IF YOUR FINANCING ARRANGEMENTS HAVE CHANGED AND/OR THE REQUESTING COMPANY NO LONGER PAYS YOUR PROPERTY TAXES, IMMEDIATELY NOTIFY THE PARTY RESPONSIBLE FOR PAYMENT. <input type="checkbox"/> Check here if mailing address has changed and include correction(s) on back of payment coupon.</p>																																																		
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Distribution of Property Taxes

County auditor responsible for dispersing property taxes to taxing districts

