



Idaho State Tax Commission

IAC Midwinter Meeting

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

Topics

- 2022 Personal Property Replacement Re-calculation
- 2025 L-2 Form Updates
- Judgment Refunds
- Q & A

2022 Personal Property Replacements

- Re-calculated in December 2024
- Now consistent with 2013 PP replacements
 - Account for the special appropriation between cities & highway districts
- 2025 L-2 will subtract the new payment amounts
- Each year, the “highest of the last 3 yrs plus replacements” will add the replacements that were subtracted on that year’s L-2 form
 - Old 2022 PP rep added back in for 2023 & 2024
 - New 2022 PP rep added back in for 2025+

2025 L-2 Form Updates

- County w/County R&B form will now have a “Dashboard” tab like all other districts
 - Now this form looks nearly identical to the larger form
- Minor re-work: Solar Farm Tax Revenue
 - Used to be: Last year’s amount vs. this year’s amount
 - Now: Amount from “highest of the last 3 yrs budget” vs. this year’s amount
 - If prior year was “highest of the last 3 yrs,” then no change
- Form will now be password-protected
 - No formula editing without contacting STC

2025 L-2 Form Updates

2025 L-2 DASHBOARD (County w/R&B)

Select County with Road & Bridge Fund from the Drop Down Menu:	Bonneville County
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Percent Base Budget Growth Requested (max 3%)	Bonneville County	3.00%
	Road & Bridge	3.00%

Total 2025 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Bonneville County	
	Road & Bridge	

Enter 2025 New Construction value: (reported by County Assessor at 90%)	Bonneville County	
	Road & Bridge	

"Recovered/Recaptured Property Tax and Refund List" form data	

2025 L-2 Form Updates

Previous Three Years' Property Tax Budget Data			
District Name:			
Amounts from 'Maximum Budget & Forgone Amounts Worksheet':	2022	2023	2024
Non-exempt property tax budget	\$ 1,132,171	\$ 1,172,654	\$ 1,210,904
Agricultural Equipment Replacement Money (+)	\$ -	\$ -	\$ -
2013 Personal Property Replacement Money (+)	\$ 23,095	\$ 23,095	\$ 23,095
2022 Personal Property Replacement Money (+)	\$ -	\$ 5,091	\$ 5,091
Recovered Homeowner's Exemptions (+)	\$ -	\$ -	\$ -
Other Reductions (+)	\$ -	\$ -	\$ -
Solar Farm Tax Revenue (not added until line 22 after all growth calculations)	\$ -	\$ -	\$ -
Forgone Recovered for Capital Projects (-)	\$ -	\$ -	\$ -
TOTAL Non-Exempt Property Tax Budget (including replacements but not including solar farm tax revenue or forgone amounts recovered for capital projects):	\$ 1,155,266	\$ 1,200,840	\$ 1,239,090

2025 L-2 Worksheet		
District Name: City of Grangeville		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)	\$ 1,239,090
Selected Base Budget Growth Entered on the Dashboard = 3% (cannot exceed 3% of line 1)	(2)	\$ 37,173

Judgment Funds

- In the past few years, unusually high number of court-ordered refunds to taxpayers
- All judgment refunds issued by the county from 7/1/24 – 6/30/25 should be added together on the Recovered/Recaptured Property Tax & Refund List
 - Available on our website here: <https://tax.idaho.gov/taxes/property/property-tax-forms-guides-by-category/>

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) (1)	Recovered H/E 63-602G (2)	QIE 63-3029B(4) (3)	Other* (4)	Judgment Refunds 63-1305 (5)

Judgment Funds

“County commissioners... may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. The county commissioners may use a combination of both a payment and a credit to effect the refund.” – [I.C. §63-1305\(1\)](#)

Judgment Funds

“Amounts equal to the refunds or credits allowed in this section may be included in amounts certified pursuant to sections 63-802 through 63-807, Idaho Code, but shall not be a part of the operating budget within the meaning of section 63-802, Idaho Code.”— [I.C. §63-1305\(5\)](#)

Judgment Funds

“... Amounts to be levied must be certified within the two (2) years immediately following the order becoming final. Any amount, not certified and levied within that two-year period, is lost. In the second year following the order, the amount remaining is lost for any taxing district for which such amount is less than one hundred dollars (\$100).”

- IDAPA 35.01.03, Rule 939

Judgment Funds

- In order to be levied, the amount must be included in the district's budget publication
 - Not necessarily as its own line item, but the property tax amount must correctly relate to the L-2
 - Incorrect publications could mean:
 1. Re-publish & new hearing, or
 2. Levy in the following year
- In the L-2 workbook, these amounts appear ONLY on the budget certification tab under "Exempt Funds"

2025 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: _____

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
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:					
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					
Exempt Funds					
(Bonds, Override, & Judgment Funds)					
Column Subtotal:					
Column Total:					

Any Questions?