

A scenic landscape photograph of the Idaho mountains. In the foreground, there are green evergreen trees. Behind them are rolling hills and a range of rugged, rocky mountains with some snow patches. The sky is bright blue with scattered white clouds.

# Idaho State Tax Commission

IACRC Meeting

Aug. 13<sup>th</sup>, 2025

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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

- Homeowner's Tax Relief
- School District Facilities Fund
- Sept Values
- Judgment Funds
- Levy Rate Calculation
- Q & A

# Homeowner's Tax Relief (HTR)

2023	2024	2025
\$191.8M	\$117.8M	\$112.8M

- 2<sup>nd</sup> Monday in September – County clerks submit completed HTR roll to STC
  - Includes estimated tax charges to HTR-eligible property using current values and previous year's levy rates (only levies eligible for HTR)
- 3<sup>rd</sup> Monday in September – STC notifies county clerk & treasurer of amount to be paid to each county for HTR
- HTR still paid in December like PTR

# School District Facilities Fund (SDFF)

- Like last year, amounts unknown until payments occur
  - “No later than Aug 31<sup>st</sup>”
- STC will notify county clerks as soon as SDFF amounts are known
- Many school districts have requested L-2 deadline extensions in anticipation of delays

# Sept Values

- PowerBI report published to our website in the 1<sup>st</sup> week of September
  - <https://tax.idaho.gov/governance/reports-and-statistics/>
- 2<sup>nd</sup> page is Urban Renewal Increment Value Detail report
- Will also distribute an Excel version via email to clerks (easier to print/copy values)
- Values for levy rate calculation



Year  
2025

# September Values

(Data last updated: 8/12/2025) [Next Page](#)

County Name

Bonner

District Category

All

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#
Bonner County	\$19,188,442,188	\$0		\$19,188,442,188	\$291,260,198		\$0	\$809,726,833	\$1,791,385,694	249
City of Clark Fork	\$61,875,214	\$0		\$61,875,214	\$478,102		\$0	\$0	\$15,167,361	250
City of East Hope	\$160,087,319	\$0		\$160,087,319	\$1,104,944		\$0	\$0	\$10,078,067	251
City of Hope	\$44,950,984	\$0		\$44,950,984	\$186,267		\$0	\$0	\$5,843,239	252
City of Kootenai	\$177,972,106	\$0		\$177,972,106	\$857,075		\$0	\$0	\$32,775,023	253
City of Oldtown	\$42,147,450	\$0		\$42,147,450	\$639,029		\$0	\$21,995,966	\$4,422,525	254
City of Ponderay	\$445,409,477	\$0		\$445,409,477	\$11,332,519		\$0	\$0	\$19,221,629	255
City of Priest River	\$313,590,586	\$0		\$313,590,586	\$5,866,479		\$0	\$4,096,857	\$63,111,195	256
City of Sandpoint	\$2,034,864,300	\$0		\$2,034,864,300	\$32,067,486		\$0	\$361,191,427	\$238,325,091	257
City of Dover	\$230,298,885	\$0		\$230,298,885	\$847,476		\$0	\$417,262,056	\$35,959,250	258
Lakeland School #272	\$44,290,839	\$0		\$44,290,839	\$715,659		\$0	\$0	\$10,215,172	259
Lake Pend Oreille School #84	\$13,436,416,102	\$0		\$13,436,416,102	\$191,343,971		\$0	\$778,453,483	\$1,261,489,114	260
West Bonner School #83	\$5,707,735,247	\$0		\$5,707,735,247	\$99,200,568	\$1,432,208		\$31,273,350	\$519,681,408	261
Bonner County Ambulance	\$19,614,981,628	\$0		\$19,614,981,628	\$291,260,198		\$0	\$383,187,393	\$1,791,385,694	262
West Bonner Cemetery	\$3,803,810,169	\$0		\$3,803,810,169	\$60,536,842		\$0	\$31,273,350	\$265,682,418	263
North Side Fire	\$3,281,486,908	\$0		\$3,281,486,908	\$56,950,513		\$0	\$0	\$346,469,791	264
Spirit Lake Fire	\$1,123,128,085	\$0		\$1,123,128,085	\$23,205,811	\$608,021		\$0	\$191,966,746	265
West Side Fire	\$1,575,093,590	\$0		\$1,575,093,590	\$15,738,726	\$1,432,208		\$0	\$132,642,303	266
West Pend Oreille Fire	\$728,273,047	\$0		\$728,273,047	\$26,564,717		\$0	\$12,151,139	\$134,217,137	267
West Priest Lake Fire	\$896,050,184	\$0		\$896,050,184	\$16,494,702		\$0	\$0	\$26,183,591	268
Coolin-Cav. Bay Fire	\$214,541,334	\$0		\$214,541,334	\$12,211,805		\$0	\$0	\$5,896,851	269
Schweitzer Fire	\$1,100,659,527	\$0		\$1,100,659,527	\$27,987,328		\$0	\$0	\$6,750,000	270



Year

2025

# Urban Renewal Increment Value Detail Report



County Name

Bonner

District Type

All

- District Name
- ☐ Bonner County
  - ☒ Bonner County Ambulance
  - ☐ Bonner County Road & Bridge
  - ☐ City of Dover
  - ☐ City of Oldtown
  - ☐ City of Priest River
  - ☐ City of Sandpoint
  - ☐ East Bonner Library
  - ☐ Lake Pend Oreille School #84

RAA Name	RAA Creation Year	Real & Personal Increment Value	Operating Property Increment Value	Total Increment Value
Dover RAA	2006	\$0		\$0
Downtown RAA	2006	\$229,618,791		\$229,618,791
Northern RAA	2006	\$131,572,636		\$131,572,636
Priest River RAA	2007	\$0		\$0
Oldtown RAA	2009	\$21,995,966		\$21,995,966
Total		\$383,187,393		\$383,187,393

Fire/Amb Levy Pays to UR?
No
Yes
Yes
No
Yes



# Judgment Funds

- In the past year, many court-ordered refunds to taxpayers
- All judgment refunds issued by the county from 7/1/24 – 6/30/25 should be totaled 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)	Recovered H/E 63-602G	QIE 63-3029B(4)	Other*	Judgment Refunds 63-1305
	(1)	(2)	(3)	(4)	(5)



# Judgment Funds

- Each district has two years to levy for these refunds
  - Except amounts less than \$100 are not carried over to 2<sup>nd</sup> year
- 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"
  - Do NOT enter on the Dashboard tab anywhere

# 2025 L-2 DASHBOARD

"Recovered/Recaptured Property Tax and Refund List" form data	
Did this district receive Solar Farm Tax? ( <u>Column 1</u> of "Recovered/Recaptured Property Tax and Refund List")	Yes
Enter current year's amount of Solar Farm Tax here (7/1/24 - 6/30/25):	\$ 4,788
Did this district receive income from recovered homeowner's exemptions? ( <u>Column 2</u> of the "Recovered/Recaptured Property Tax and Refund List")	Yes
Enter the amount received from recovered homeowner's exemptions:	\$ 255
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in <u>column 3</u> for this district? (Recaptured QIE)	No
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in <u>column 4</u> for this district? (Other reductions)	No

**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:		Example			
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
M&O	\$565,745			\$3,147	\$562,598
<b>NON-LEVIED FUNDS (must net zero)</b>					
Column Subtotal:	\$565,745			\$3,147	\$562,598

**Maximum Allowable Non-Exempt Property Tax Amount to be Levied:** \$563,998

**Exempt Funds**

(Bonds, Overrides, & Judgment Funds)

63-1305 Judgments	\$12,345				\$12,345
Column Subtotal:	\$12,345				\$12,345
Column Total:	\$578,090			\$3,147	\$574,943
<b>Expected Totals (for balancing purposes, values from 'L-2 Worksheet')</b>				\$3,147	

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:

RESERVE the current year's forgone amount, OR

RECOVER forgone amounts (line 20 + line 21 of the 'L-2 Worksheet')

Max Reserved Forgone: \$1,400

Reserved Forgone:

Recovered Forgone:

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.

Initials:

**2025 Levy Rate Calculation Worksheet  
(For County Use Only)**

District's Name: School Example 1

Does this District Overlap any Urban Renewal RAAs?

No

Cells related to urban renewal are hidden unless necessary.

County	Net Taxable Market Value
County #1	\$5,095,782,290
County #2	\$23,476,230
<b>Total Value:</b>	<b>\$5,119,258,520</b>

Levy Calculation Area					
Fund	Balance to be Levied	Leave this Column Blank (No U/R)	Levy Rate	Maximum Levy Rate	"Over Max"
Tort	\$16,046		0.000003134	N/A	
Subtotal	16,046		0.000003134		
Exempt Funds					
2024 Temp Supplemental	\$1,000,000		0.000195341	N/A	
2005 Bond	\$194,816		0.000038056	N/A	
2009 Bond	\$6,517,822		0.001273196	N/A	
2019 Plant Facility	\$1,146,520		0.000223962	N/A	
63-1305 Judgments	\$12,345		0.000002411	N/A	
Subtotal	8,871,503		0.001732966		
<b>Total</b>	<b>8,887,549</b>		<b>0.001736100</b>		

**2025 Levy Rate Calculation Worksheet  
(For County Use Only)**

District's Name: School Example 2

Does this District Overlap any Urban Renewal RAAs?

Yes

Some funds may not generate revenue for Urban Renewal (see below).

**1**

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 include:
County #1	\$5,095,782,290	\$77,727,431	\$4,434,940	<p><b>2</b></p> <ul style="list-style-type: none"> <li>- I.C. §63-1305 Judgments</li> <li>- Temporary Supplementals</li> <li>- Bonds passed after 2007</li> <li>- Bonds passed before 2008 &amp; RAA created/modified after 2007</li> <li>- I.C. §33-802 Judgment Obligations</li> <li>- Emergency Fund</li> <li>- Plant Facilities</li> </ul>
County #2	\$23,476,230			
<b>Total Value:</b>	<b>\$5,119,258,520</b>	<b>\$77,727,431</b>	<b>\$4,434,940</b>	

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	N/A	
Subtotal	16,046		0.000003134		
Exempt Funds					
2024 Temp Supplemental	\$1,000,000	\$77,727,431	0.000192419	N/A	
2005 Bond	\$194,816	\$4,434,940	0.000038023	N/A	
2009 Bond	\$6,517,822	\$77,727,431	0.001254154	N/A	
2019 Plant Facility	\$1,146,520	\$77,727,431	0.000220612	N/A	
63-1305 Judgments	\$12,345	\$77,727,431	0.000002375	N/A	
Subtotal	8,871,503		0.001707583		
<b>Total</b>	<b>8,887,549</b>		<b>0.001710717</b>		

\*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.



# Any Questions?