

2021 Elected Clerk's Task Calendar

| | Idaho Code Reference | Suggested Dates |
|------------------|--|---|
| Quarterly | 941s and other payroll reports | |
| January | Missed property roll (<i>first Monday</i>) Final occupancy roll (<i>first Monday</i>) Annual IACRC Election Meeting CONFERENCE Annual audit materials finalized with outside auditor Early Voting Ballot Security Plan to SOS Absentee Voters Report for the last General Election to SOS Oath of Office Administered (<i>Second Monday</i>) Record new Oaths of Office (<i>not done by all clerks</i>) Establish Commissioner District Boundaries (by Jan 15, even years only) Establish Election Precinct boundaries (by Jan 15, even years only) Publish Annual Road Report (<i>between Jan 1-15</i>) Quarterly Financial Statement (<i>by Jan 31</i>) Receive & post annual candidate financial reports W2s & 1099s mailed by 31st Update Elected Official Master List on website | 1/4/2021 1/4/2021 1 / 4-6 / 2021 Riverside Hotel - Boise, Idaho 1/8/2021 2nd Friday OR OTHER date: 1/15/2021 Check Current Year Election Calendar 1/17/2021 1/11/2021 <i>County Offices - Subdivisions are set by their Bylaws</i> NOTES N/A N/A 1/18/2021 1/31/2021 4th Monday OR OTHER date: 1/25/2021 1/31/2021 1/31/2021 |
| February | Publish Notice of Candidate Filing Deadline for May election Annual IAC Legislative Meeting in Boise CONFERENCE Publish Audit Summaries (within 30 days of Audit Preparation) | Check Current Year Election Calendar 2 / 1-3 / 2021 Riverside Hotel - Boise, Idaho TBD 30 DAYS OF YOUR OUTSIDE AUDITOR REPORT |
| March | Missed Property Roll & Dec. value worksheet (<i>by 1st Monday</i>) School Bond/Levy Election possible on 2nd Tuesday Letters to Taxing Districts re Budget Hearing Dates Presidential Primary on 2nd Tuesday (<i>every 4 years</i>) Notify Taxing District of total assessed value for prior year (<i>prior to the 4th Monday of March, send Dec value worksheet to all taxing districts EXCEPT schools</i>) Annual Audit Presented to BOCC (<i>Within 6 Months following end of FY</i>) | 3/1/2021 3/9/2021 3/22/2021 Must be returned to Clerk by 4/30 3/12/2024 LAST PRIMARY HELD: 2020 3/22/2021 3/30/2021 GASB = Governmental Accounting Standards Board |
| April | Budget sheets out ASAP after April claims Quarterly Financial Statement (<i>by April 30</i>) Budget Hearing Dates from Taxing Districts & to Assessor | dates vary 2nd Friday OR OTHER date: 4/9/2021 4/30/2021 4th Monday OR OTHER date: 4/26/2021 April 30 **NO GRACE PERIOD |
| May | Budget sheets out BEFORE 1st Monday BOE Training by State Tax Commission (odd years only) Budget & Levy Training by State Tax Commission Budgets sheets returned by 3rd Monday Budget Hearing Notice Non-Compliance List to STC Election on 3rd Tuesday | 5/3/2021 TBA TBA 5/17/2021 5/24/2021 **NO GRACE PERIOD 5/25/2021 |
| June | Preliminary new construction roll by 1st Monday (<i>PMB250</i>) Annual IAC Commissioners & Clerks Conference CONFERENCE Annual IAC Social Services Conference CONFERENCE Budget Work Sessions w/BOCC & Dept Heads 2nd Half property taxes due by 20th Last day to file valuation appeal, PTR due (4th Monday) Property tax roll delivered to auditor (4th Monday) File copy of annual audit with LSO (<i>Within 9 Months following end of FY</i>) | 6/7/2021 6 / 8-10 / 2021 Couer d'Alene 6 / 9-10 / 2021 Couer d'Alene TBD Insert Commissioner Date June 20 6/28/2021 6/28/2021 6/30/2021 |
| July | BOE hearings, done by 2nd Monday Property Tax Abstract by 4th Monday (<i>send to taxing districts</i>) Quarterly Financial Statement | 7/12/2021 7/26/2021 7/31/2021 4th Monday OR OTHER date: 7/12/2021 |
| August | L2s to taxing districts (1st Friday) IACRC Annual Conference Budgets to BOCC by 1st Monday Wind/Solar/Geothermal tax distributions to taxing districts 1st Monday Publish County budget & public hearing notice by 3rd week School bond/levy election possible on last Tuesday Public Hearing for any fee increases greater than 5% | 8/6/2021 8 / 10-12 / 2021 Cascade, Idaho 8/2/2021 8/2/2021 8/25/2021 Press Publication Deadline: 8/20/2021 8/31/2021 Sept 12 or sooner |
| September | LSO notifies STC of any non-compliant entities Operating Values from STC by 1st Monday Receive taxing district L2s - Thursday prior to 2nd Monday Plan for closing FY and upcoming audit Adopt county budget no later than Tuesday after 1st Monday Adopt cash basis resolution Set levies & submit certified levies to STC by 3rd Monday IAC Annual Conference CONFERENCE County fiscal year ends, but claims can be paid through Oct | September 1 9/6/2021 9/9/2021 9/14/2021 9/14/2021 **Check statutory authority for date 9/20/2021 9 / 27-10 / 2021 Boise Centre, Boise, Idaho Sept 30 |
| October | STC approves levies by 4th Monday Property Tax Roll to STC (by 4th Monday) Unclaimed Property Report to State Quarterly Financial Statement Close out prior fiscal year (be sure to make all JEs prior) | 10/25/2021 10/25/2021 Oct 30 10/31/2021 4th Monday OR OTHER date: 10/4/2021 TBD Insert Date |
| November | Annual Public Defender Report from Public Defender Election on Tuesday following first Monday Request election info from Tax Districts for annual calendar Annual Reports: Vessel Fund Send copies of approved L2s to Taxing Districts Subsequent roll complete (4th Monday) Treasurer mails tax bills by 4th Monday Annual Reports: Trial Court Financing AND Juvenile Justice Report | 11/1/2021 11/2/2021 11/12/2021 Must be returned to Clerk by 11/30 11/15/2019 **Check statutory authority for date 11/18/2021 11/22/2021 11/22/2021 11/30/2021 **Check statutory authority for date |
| December | Annual Report: Juvenile Justice Deadline for Local Governing Entity update with LSO Submit list of county LGEs to Legislative Services Office First half property taxes due by 20th | 12/1/2021 12/1/2021 12/1/2021 12/20/2021 |

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|--|---------------------------------|---------------------------|
| Annual Report: Road & Bridge | | 12/31/2021 |
| Snowmobile etc? | | |
| PDC Expenditure Report | | 12/31/2021 |
| Publish annual Election Calendar & send to SOS | 34-1405 | 12/31/2021 |
| US Census annual Survey of Government Finances | | Dec 31 (use annual audit) |

Helpful Publications

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| County Elected Officials (CEO) Handbook, IAC | http://idcounties.org/documents/iac-publications/ |
| County Ethics Manual, IAC | http://www.idcounties.org/DocumentCenter/Home/View/8 |
| Election Information, Secretary of State | http://www.sos.idaho.gov/elect/Clerk/clerkinfo.htm |
| Idaho Ethics in Government Manual, Attorney General | http://www.ag.idaho.gov/publications/legalManuals/EthicsInGovernment.pdf |
| Idaho Open Meeting Law Manual, Attorney General | http://www.ag.idaho.gov/publications/legalManuals/OpenMeeting.pdf |
| Idaho Public Records Law Manual, Attorney General | http://www.ag.idaho.gov/publications/legalManuals/PublicRecordsLaw.pdf |
| Idaho Recorder's Law Manual, Attorney General | http://www.citizensofidoaho.com/IdahoRecordersLaw.pdf |
| Records Retention Manual and Schedule, IAC | http://idcounties.org/documents/iac-publications/ |