

2022 Budget & Levy Training

Date	Time	Location	Session
April 26, 2022	8:30 am – 12:00 pm or 1:30 pm – 5:00 pm	Latah County Fair Grounds Exhibit Building 1021 Harold Ave. Moscow, ID	General Session
April 27, 2022	8:30 am – 11:30 am	Latah County Fair Grounds Exhibit Building 1021 Harold Ave. Moscow, ID	School District Session
April 27, 2022	1:00 pm – 4:00 pm	Latah County Fair Grounds Exhibit Building 1021 Harold Ave. Moscow, ID	County Clerk Session
April 28, 2022	8:30 am – 12:00 pm or 1:30 pm – 5:00 pm	Kootenai County Admin. Bldg 451 Government Way Coeur d’Alene, ID	General Session
April 29, 2022	8:30 am – 11:30 am	Kootenai County Admin. Bldg 451 Government Way Coeur d’Alene, ID	School District Session
April 29, 2022	1:00 pm – 4:00 pm	Kootenai County Admin. Bldg 451 Government Way Coeur d’Alene	County Clerk Session
May 3, 2022	8:30 am – 12:00 pm or 1:30 pm – 5:00 pm	Chubbuck City Hall 290 E Linden Ave Chubbuck, ID For details call (208) 236-7335	General Session
May 4, 2022	8:30 am – 11:30 am	Chubbuck City Hall 290 E Linden Ave Chubbuck, ID For details call (208) 236-7335	School District Session
May 4, 2022	1:00 pm – 4:00 pm	Chubbuck City Hall 290 E Linden Ave Chubbuck, ID For details call (208) 236-7335	County Clerk Session
May 5, 2022	8:30 am – 12: 00 pm	Sheriff’s Field Office 3750 E. Lincoln Road Ammon, ID	General Session
May 5, 2022	1:30 pm – 4:30 pm	Sheriff’s Field Office 3750 E. Lincoln Road Ammon, ID	County Clerk Session
May 19, 2022	8:30 am – 12:00 pm or 1:30 pm – 5:00 pm	College of Western Idaho Nampa Campus Academic Building Room 102E 5500 E. Opportunity Dr. Nampa, ID	General Session

May 20, 2022	8:30 am – 11:30 am	Idaho State Tax Commission Chinden Campus, Coral Room 11321 W Chinden Blvd Boise, ID	School District Session
May 20, 2022	1:00 pm – 4:00 pm	Idaho State Tax Commission Chinden Campus, Coral Room 11321 W Chinden Blvd Boise, ID	County Clerk Session
May 26, 2022	8:30 am – 12:00 pm	College of Southern Idaho Herrett Center, Rick Allen Room 315 Falls Avenue, Twin Falls, ID	General Session
May 26, 2022	1:30 pm – 4:30 pm	College of Southern Idaho Herrett Center, Rick Allen Room 315 Falls Avenue, Twin Falls, ID	County Clerk Session

We have no control over the temperatures in these facilities, so I suggest dressing in layers.

Please bring pen/pencil and a calculator, as there are working problems to do during the session.

If you have access to a laptop or tablet, you may find those useful for these training sessions as well (not required).

Session Descriptions

General Sessions – This workshop provides guidance for calculating the maximum allowable property tax budget increases for taxing district officials. Changes during the 2021 and 2022 legislative sessions to this process will be covered in detail. Instruction for the necessary tax forms will be a priority (L-2s and supplementary documentation), with examples provided.

Interactive spreadsheets and templates will be demonstrated as well as web locations for various helpful data and forms. The taxing district calendar will be discussed, including when data can be expected from counties/STC and the timing of resolutions and other documentation.

There will be additional discussion of special levy issues, including elections and compliance with LSO/SCO financial reporting requirements and mapping (boundary changes, annexations, de-annexations, formations, etc.) requirements. Effects of the new personal property exemption will be discussed.

School District Sessions – This workshop provides specialized budget and levy information for school districts. School districts differ significantly from other taxing districts in the types of funds and calculations necessary for levy setting. Changes during the 2021 and 2022 legislative sessions to this process will be covered in detail.

Interactive spreadsheets and templates will be demonstrated, including an explanation for the newly modified Maximum Budget and Forgone Amounts worksheet. There will be additional discussion regarding how levy rates are set when there are overlapping urban renewal areas. Exempt levies will be discussed in depth, as will special procedures for subtracting replacement monies. Effects of the new personal property exemption will be discussed.

County Clerk Sessions – This workshop provides targeted guidance for county clerks for the process of setting budgets and levies as well as the submission of data and documents to taxing districts and the STC. These sessions will focus on issues county clerks may need to address with their districts, including:

- Where maximum budget and forgone information is found
- Timing and format for submitting recapture information and cases on budget hearing non-compliance
- Timing and format for abstracts and “by district” value information
- Review of which categories are included when levies are set for fire districts
- Review of school and other elected levy issues
- Documentation needed from taxing districts for forgone, elections, and other issues
- Sales tax distribution calculations and related issues
- Calculation of levy rates when urban renewal areas exist
- General discussion of problematic areas, including feedback and input regarding newly modified L-2 forms
- Plans for calculation of new personal property replacement money (this November)
- Changes during the 2021 and 2022 legislative sessions to the budget and levy setting process