

# 2023 Elected Clerk's Task Calendar

Idaho Code  
Reference

Suggested Dates

Quarterly	941s and other payroll reports				
January	Missed property roll <i>(first Monday)</i>	<a href="#">63-311(2)</a>	1/2/2023		
	Final occupancy roll <i>(first Monday)</i>	<a href="#">63-317</a>	1/2/2023		
	<b>Annual IACRC Election Training</b>	<b>CONFERENCE</b>	<b>1 / 4-6 / 2023</b>	<b>Riverside Hotel - Boise, Idaho</b>	
	Annual audit materials finalized with outside auditor	<a href="#">67-450B</a>	1/13/2023	2nd Friday OR OTHER date:	
	Early Voting Ballot Security Plan to SOS	<a href="#">34-1013</a>	1/21/2023	3rd Friday of January \ 30 days prior to early voting pla	<a href="#">Check Currer</a>
	Absentee Voters Report for the last General Election to SOS	<a href="#">34-1002</a>	1/21/2023		
	Oath of Office Administered <i>(Second Monday)</i>	<a href="#">59-404</a>	1/10/2023	<i>County Offices - Subdivisions are set by their Bylaws</i>	
	Record new Oaths of Office <i>(not done by all clerks)</i>	<a href="#">59-405</a>	<b>NOTES</b>		
	Establish Commissioner District Boundaries <i>(by Jan 15,even years only)</i>	<a href="#">31-704</a>	N/A		
	Establish Election Precinct boundaries <i>(by Jan 15,even years only)</i>	<a href="#">34-301</a>	N/A		
	Publish Annual Road Report <i>(between Jan 1-15)</i>	<a href="#">40-708</a>	1/15/2023		
	Quarterly Financial Statement <i>(by Jan 31)</i>	<a href="#">31-1611</a>	1/31/2023	4th Monday OR OTHER date:	<b>1/23/2023</b>
	Receive & post annual candidate financial reports		1/31/2023		
	W2s & 1099s mailed by 31st		1/31/2023		
	<b>Update Elected Official Master List on website</b>				
February	Publish Notice of Candidate Filing Deadline for May election	<a href="#">34-1405</a>	<a href="#">Check Current Year Election Calendar</a>		
	<b>Annual IAC Legislative Meeting in Boise</b>	<b>CONFERENCE</b>	<b>1/30 - 1/2 / 2023</b>	<b>Riverside Hotel - Boise, Idaho</b>	
	Publish Audit Summaries <i>(within 30 days of Audit Preparation)</i>	<a href="#">31-819</a>	<b>TBD</b>	<b>30 DAYS OF YOUR OUTSIDE AUDITOR REPORT</b>	
March	Missed Property Roll & Dec. value worksheet <i>(by 1st Monday)</i>	<a href="#">63-509(3)</a>	3/6/2023		
	School Bond/Levy Election possible on 2nd Tuesday	<a href="#">34-106</a>	3/14/2023		
	Letters to Taxing Districts re Budget Hearing Dates	<a href="#">63-802A</a>	3/27/2023	<b>Must be returned to Clerk by 4/30</b>	
	Presidential Primary on 2nd Tuesday <i>(every 4 years)</i>		3/12/2024	LAST PRIMARY HELD:	<b>2020</b>
	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>	<a href="#">63-1312</a>	3/27/2023		
	Annual Audit Presented to BOCC <i>(Within 6 Months following end of FY)</i>	<b>GASB</b>	3/30/2023	GASB = Governmental Accounting Standards Board	
April	Budget sheets out ASAP after April claims		<b>dates vary</b>	2nd Friday OR OTHER date:	<b>4/14/2023</b>
	Quarterly Financial Statement <i>(by April 30)</i>	<a href="#">31-1611</a>	4/30/2023	4th Monday OR OTHER date:	<b>4/24/2023</b>
	Budget Hearing Dates from Taxing Districts & to Assessor	<a href="#">63-802A</a>	<b>April 30</b>	<b>**NO GRACE PERIOD</b>	
May	Budget sheets out BEFORE 1st Monday	<a href="#">31-1602</a>	5/1/2023		
	BOE Training by State Tax Commission <i>(odd years only)</i>		<b>TBA</b>		
	Budget & Levy Training by State Tax Commission		<b>TBA</b>		
	Budgets sheets returned by 3rd Monday	<a href="#">31-1602</a>	5/15/2023		
	Budget Hearing Notice Non-Compliance List to STC	<a href="#">STC RULES Pg 116</a>	<b>5/22/2023</b>	<b>**NO GRACE PERIOD</b>	
June	Election on 3rd Tuesday	<a href="#">34-106</a>	5/16/2023		

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		6/5/2023	
Preliminary new construction roll by 1st Monday (PMB250)	<a href="#">63-301a(2)</a>		
Annual IAC Commissioners & Clerks Conference	<b>CONFERENCE</b>	<b>6 / 6-8 / 2023</b>	<b>Moscow</b>
Annual IAC Social Services Conference	<b>CONFERENCE</b>	<b>6 / 6-8 / 2023</b>	<b>Moscow</b>
Budget Work Sessions w/BOCC & Dept Heads		<b>TBD</b>	Insert Commissioner Date
2nd Half property taxes due by 20th		June 20	
Last day to file valuation appeal, PTR due (4th Monday)	<a href="#">63-501a</a>	6/26/2023	
Property tax roll delivered to auditor (4th Monday)	<a href="#">63-301(1)</a>	6/26/2023	
File copy of annual audit with LSO ( <i>Within 9 Months following end of FY</i> )	<a href="#">67-450B</a>	6/30/2023	
<b>July</b>			
BOE hearings, done by 2nd Monday	<a href="#">63-509(1)</a>	7/10/2023	
Property Tax Abstract by 4th Monday ( <i>send to taxing districts</i> )	<a href="#">63-509(1)</a>	7/24/2023	
Quarterly Financial Statement	<a href="#">31-1611</a>	7/31/2023	4th Monday OR OTHER date: <b>7/24/2023</b>
<b>August</b>			
Budgets to BOCC by 1st Monday	<a href="#">31-1604</a>	8/7/2023	
Wind/Solar/Geothermal tax distributions to taxing districts 1st Monday	<a href="#">63-3503B</a>	8/7/2023	
L2s to taxing districts (1st Friday)		8/4/2023	
IACRC Annual Conference		<b>8 / 16-18 / 2023</b>	<b>Salmon, Idaho</b>
Publish County budget & public hearing notice by 3rd week	<a href="#">31-1604</a>	8/23/2023	Press Publication Deadline: 8/18/2023
School bond/levy election possible on last Tuesday	<a href="#">34-106</a>	8/31/2023	
Public Hearing for any fee increases greater than 5%	<a href="#">63-1311A</a>	<b>Sept 12 or sooner</b>	
<b>September</b>			
LSO notifies STC of any non-compliant entities	<a href="#">67-450E</a>	September 1	
Operating Values from STC by 1st Monday	<a href="#">63-111(2)</a>	9/4/2023	
Receive taxing district L2s - Thursday prior to 2nd Monday	<a href="#">63-803(3)</a>	9/7/2023	
<b>Plan for closing FY and upcoming audit</b>			
Adopt county budget no later than Tuesday after 1st Monday	<a href="#">31-1605</a>	9/12/2023	
Adopt cash basis resolution	<a href="#">31-1605A</a>	9/12/2023	No Statutory date stated - Could be done with Budget & L2 or after c
Set levies & submit certified levies to STC by 3rd Monday	<a href="#">63-808(1)</a>	9/19/2023	
IAC Annual Conference	<b>CONFERENCE</b>	<b>9 / 25-27 / 2023</b>	<b>Boise Centre, Boise, Idaho</b>
County fiscal year ends, but claims can be paid through Oct	<a href="#">31-1609</a>	Sept 30	
<b>October</b>			
STC approves levies by 4th Monday	<a href="#">63-809(1)</a>	10/23/2023	
Property Tax Reduction Roll to STC (by 4th Monday)	<a href="#">63-707(3)</a>	10/23/2023	
Unclaimed Property Report to State		Oct 30	
Quarterly Financial Statement	<a href="#">31-1611</a>	10/31/2023	4th Monday OR OTHER date: <b>10/23/2023</b>
Close out prior fiscal year (be sure to make all JEs prior)		<b>TBD</b>	Insert Date
<b>November</b>			
Annual Public Defender Report from Public Defender	<a href="#">19-864</a>	11/1/2023	
Election on Tuesday following first Monday		11/6/2023	
Request election info from Tax Districts for annual calendar	<a href="#">34-1405</a>	11/10/2023	<b>Must be returned to Clerk by 11/30</b>
Send copies of approved L2s to Taxing Districts		11/16/2023	
Subsequent roll complete (4th Monday)	<a href="#">63-311(1)</a>	11/27/2023	
Treasurer mails tax bills by 4th Monday	<a href="#">63-902(1)</a>	11/27/2023	

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Annual Reports: Vessel Fund	<a href="#"><u>67-7013</u></a>	11/30/2023	*Dept of Parks grants extension to end of YR
<b>December</b>			
Annual Reports: Trial Court Financing AND Juvenile Justice Report		11/30/2023	**Check statutory authority for date
Annual Report: Juvenile Justice		12/1/2023	
Deadline for Local Governing Entity update with LSO	<a href="#"><u>67-450E</u></a>	12/1/2023	
Submit list of county LGEs to Legislative Services Office	<a href="#"><u>67-450E</u></a>	12/1/2023	
First half property taxes due by 20th		12/20/2023	
Annual Report: Road & Bridge		12/31/2023	
Snowmobile etc?			
PDC Expenditure Report		12/31/2023	
Publish annual Election Calendar & send to SOS	<a href="#"><u>34-1405</u></a>	12/31/2023	
Publish Annual Commissioner Meetings and Post at Courthouse all year		12/31/2022	
US Cenus annual Survey of Government Finances		Dec 31 (use annual audit)	
Annual Reports: Vessel Fund	<a href="#"><u>67-7013</u></a>	1/1/2023	Dept of Parks extended due date - Statute is 60 days following YR C

## Helpful Publications

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