


IAC Update

Seth Grigg, Executive Director
Sara Westbrook, Director of Government Affairs



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Ask It Basket



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DMV Question for the Group

- Does your county bill property taxes to unregistered RV's?
- Do you cancel taxes when unable to collect because RV's leave the county?



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Property Tax Extensions

- What are the legalities of extending the due date for first-half taxes?
 - Idaho Code 63-903: (1) All property taxes extended on the property and operating property rolls shall be due and payable in full to the tax collector without late charges and interest on or before December 20 of the year in which the property taxes are levied. The property taxes may be paid in full or paid in two (2) halves, the first half on or before December 20 with a grace period extending to June 20 for the second half if the first half is totally paid.



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Property Tax Extensions Continued

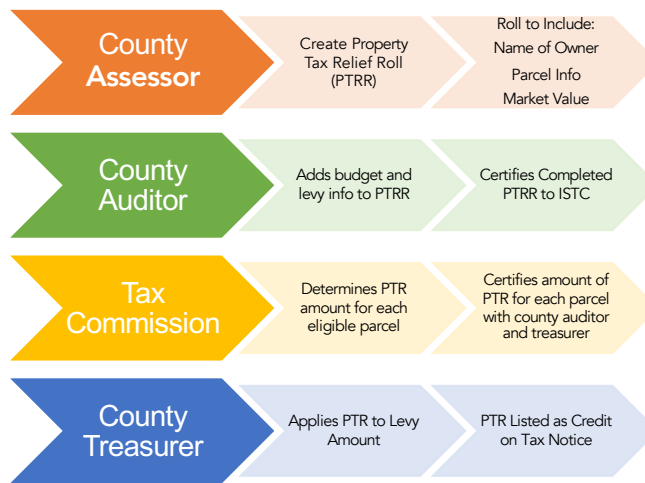
63-904(5)

- If a taxpayer cannot pay first half of personal property tax, may appeal to BOCC prior to delinquency.
- BOCC may grant an extension of up to 4 months if sufficient info is given that taxes will be paid.
- Warrant of distraint shouldn't be issued until expiration of extension.



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H0292 Administration



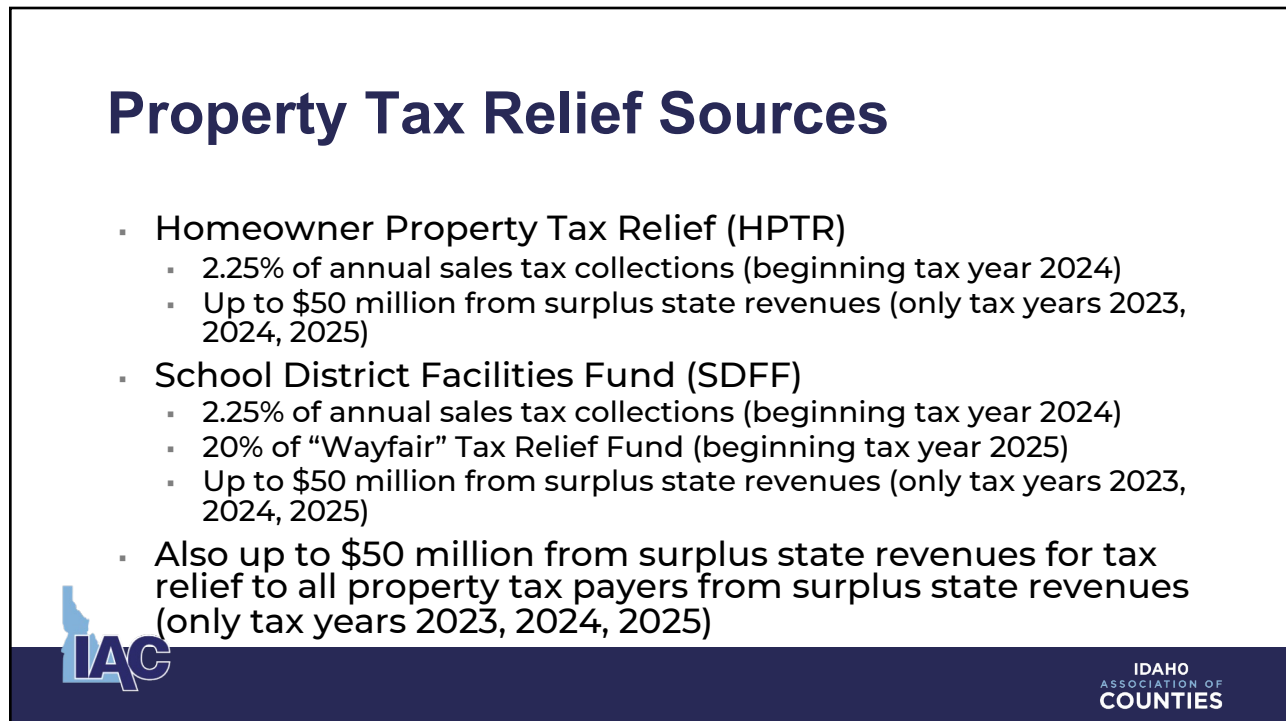
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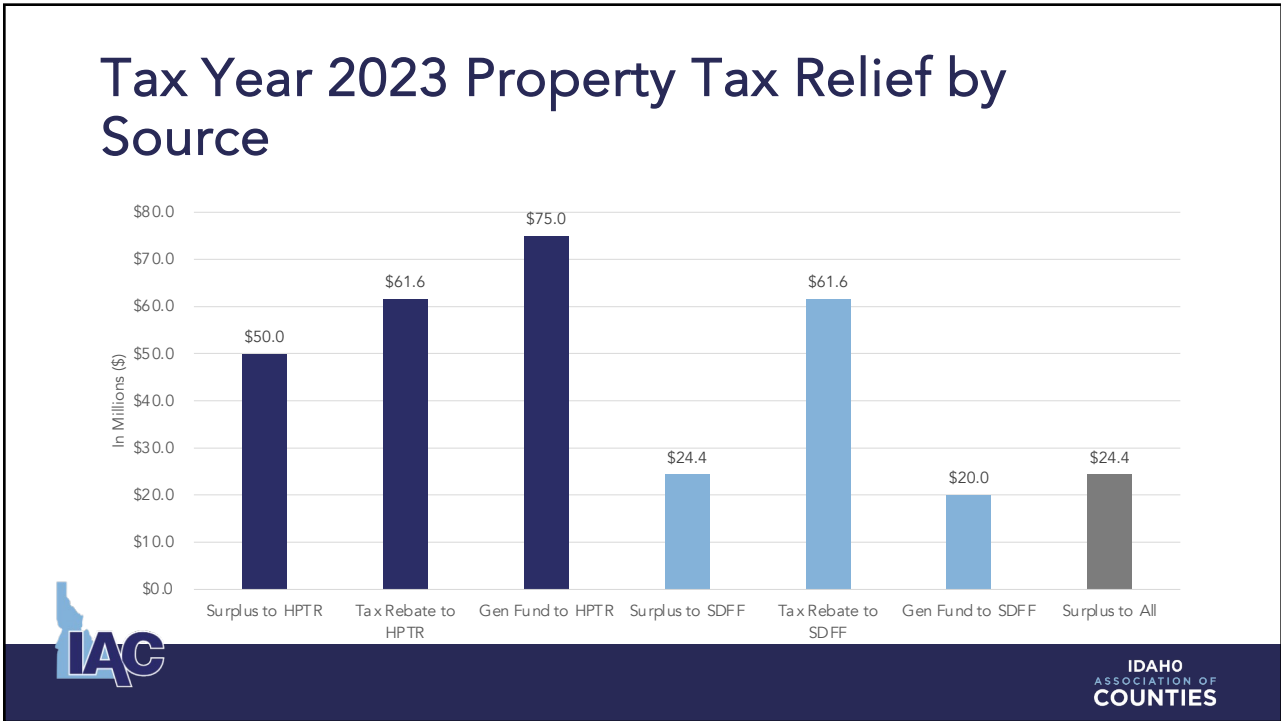
H0292 Administrative Timeline



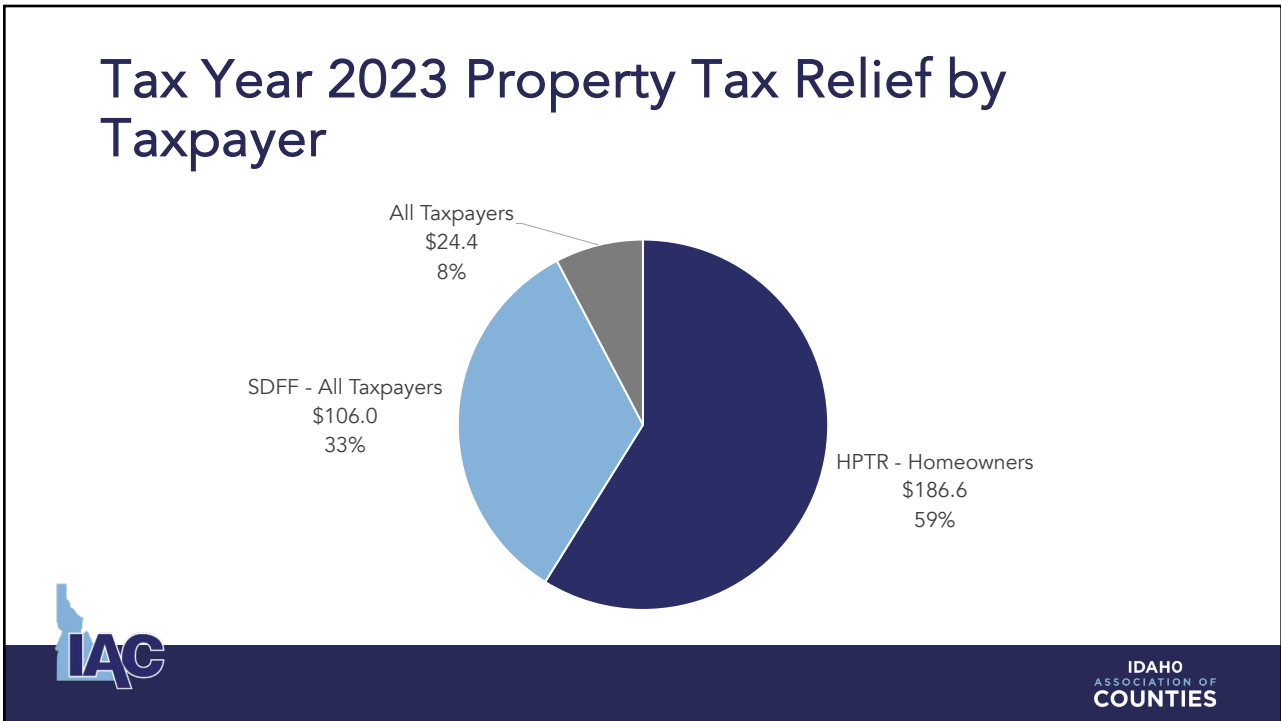
Property Tax Relief Sources

- Homeowner Property Tax Relief (HPTR)
 - 2.25% of annual sales tax collections (beginning tax year 2024)
 - Up to \$50 million from surplus state revenues (only tax years 2023, 2024, 2025)
- School District Facilities Fund (SDFF)
 - 2.25% of annual sales tax collections (beginning tax year 2024)
 - 20% of “Wayfair” Tax Relief Fund (beginning tax year 2025)
 - Up to \$50 million from surplus state revenues (only tax years 2023, 2024, 2025)
- Also up to \$50 million from surplus state revenues for tax relief to all property tax payers from surplus state revenues (only tax years 2023, 2024, 2025)





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What to Expect in 2024



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Water Issues

- Domestic Well Exemption
- Community Wells
- County Comprehensive Plan Improvements



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EMS Responsibilities and Funding

- EMS Sustainability Taskforce
- Draft legislation



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Area of City Impact

- Three different bills last session
- Senator Lakey's bill (IAC supported) made it the farthest
- Senator Lakey wants to bring again this session



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Property Taxes

- We are monitoring the impacts of HB292
- Sponsors are committed to helping us make clean-ups as needed
- Keep us updated on changes that may help smooth out the process next year as you encounter them



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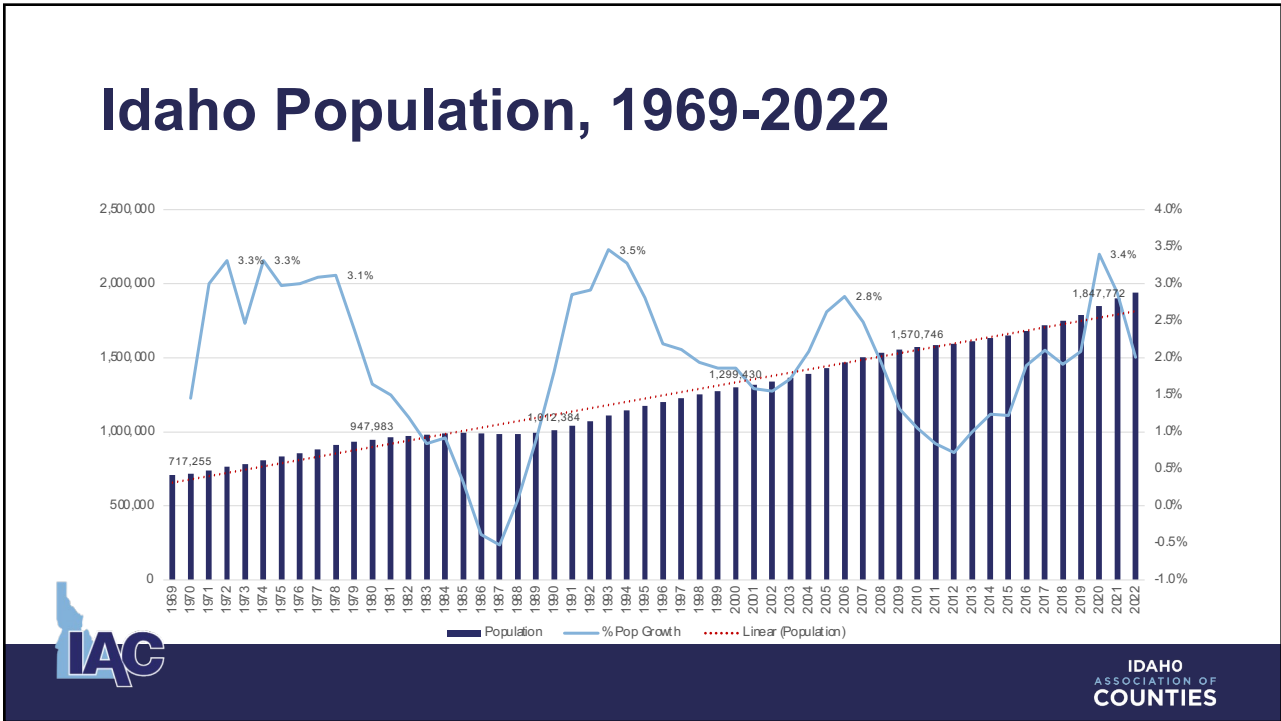
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Financial Outlook

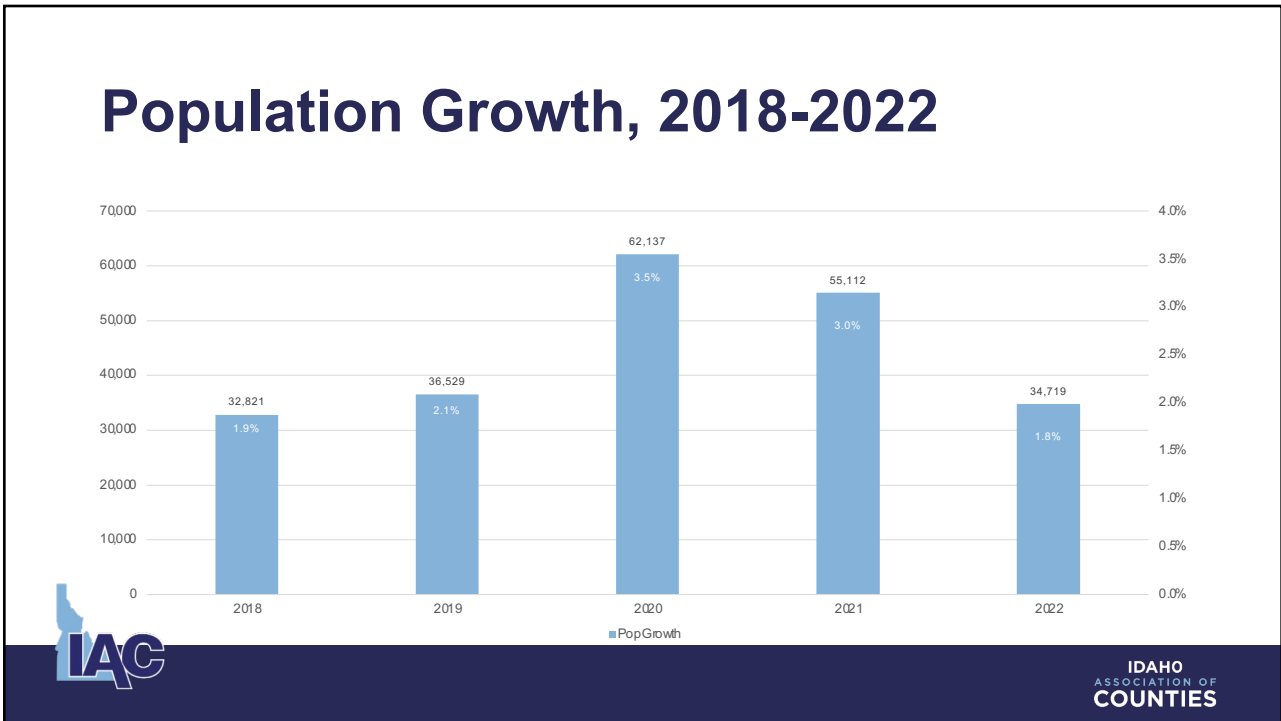


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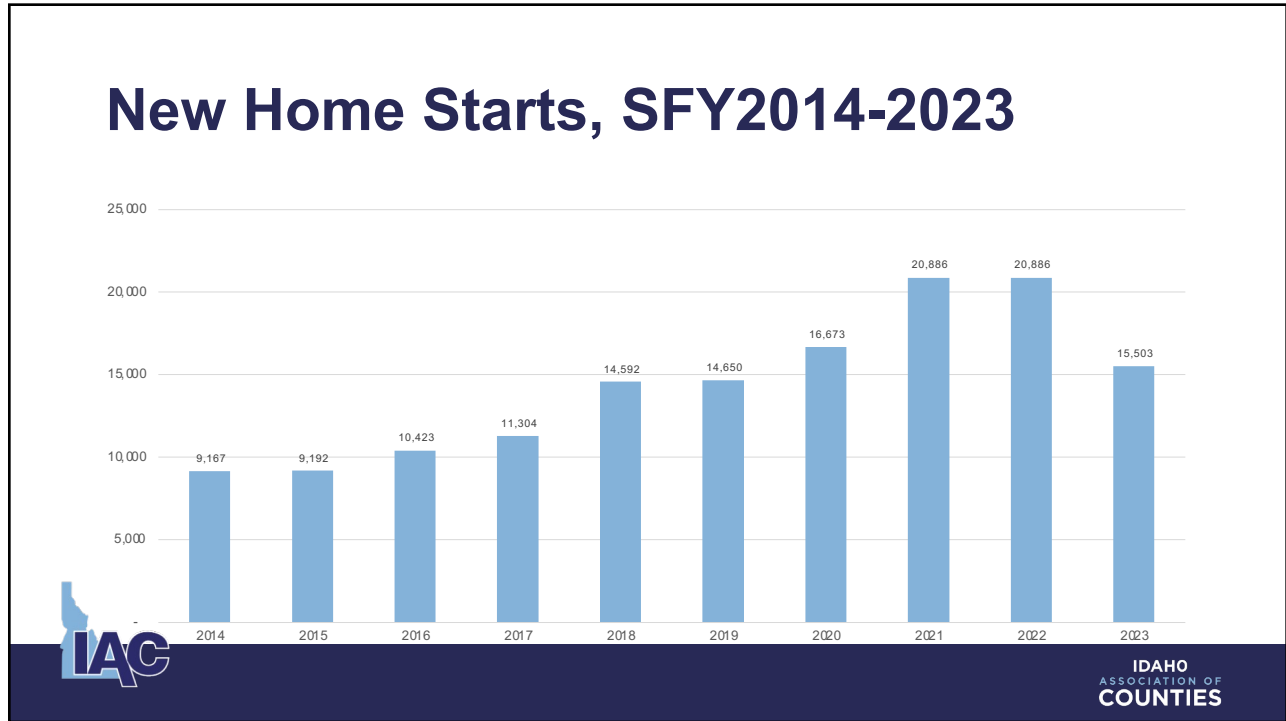
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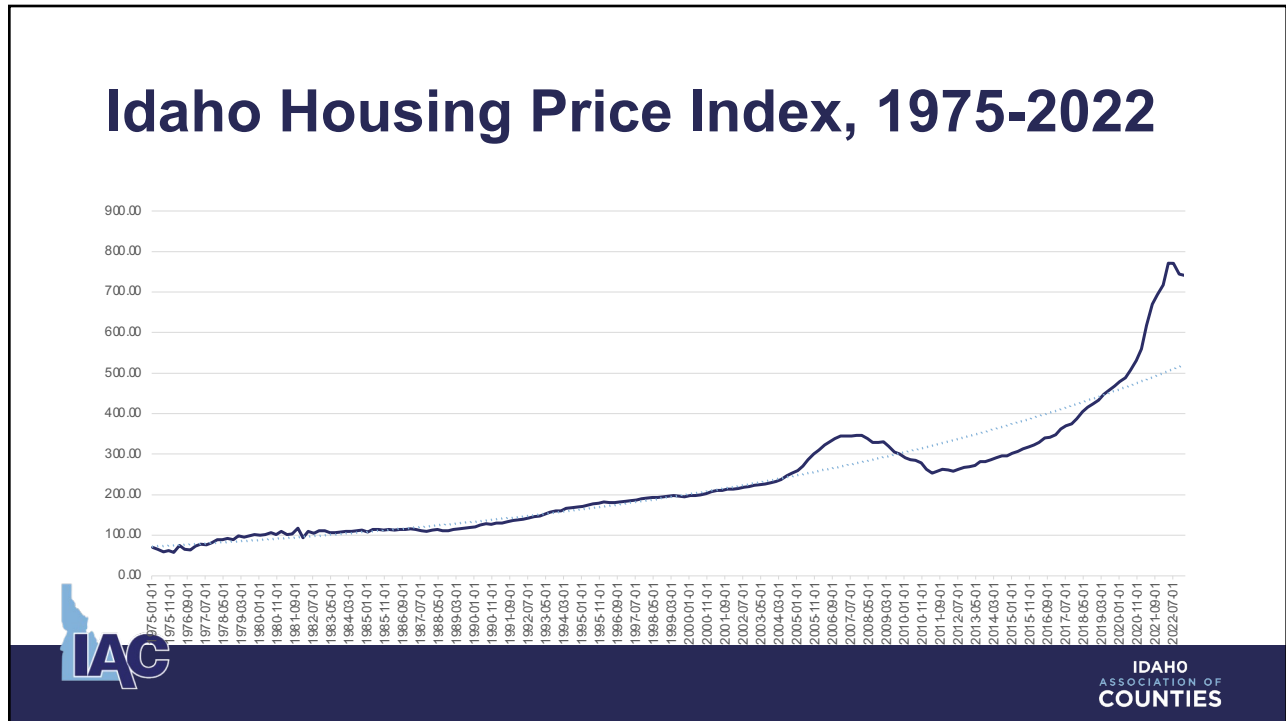
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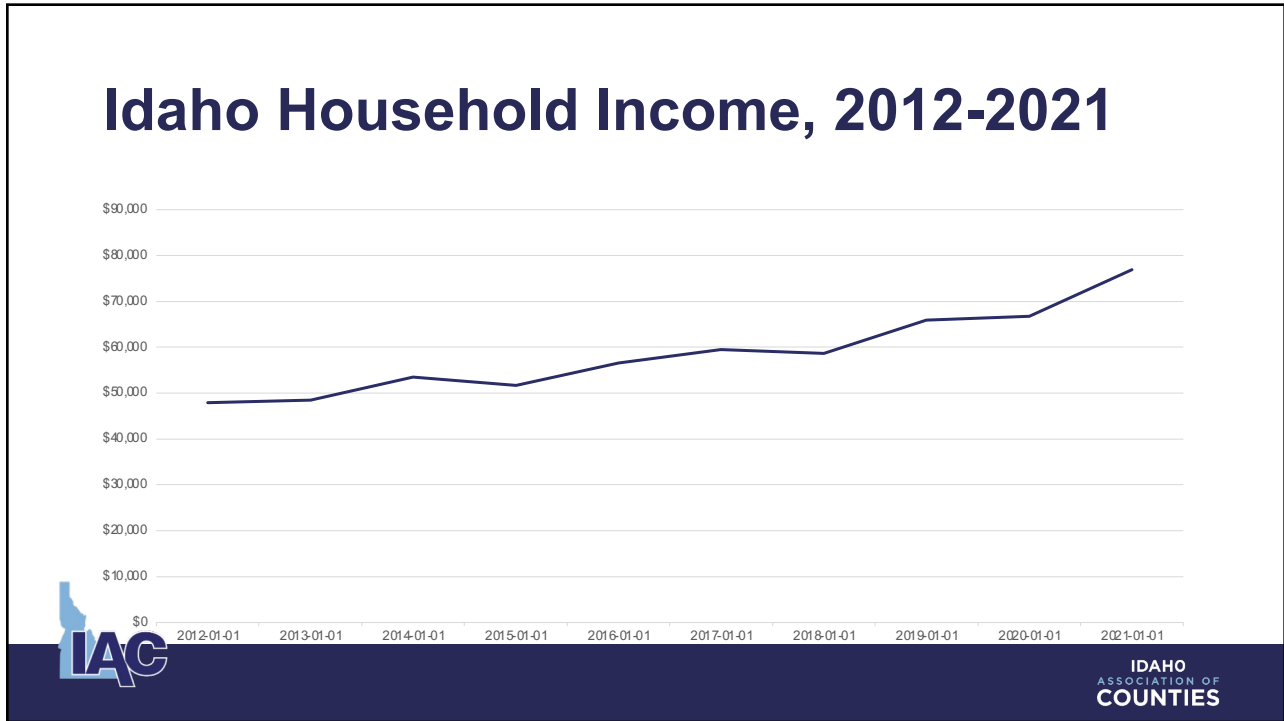
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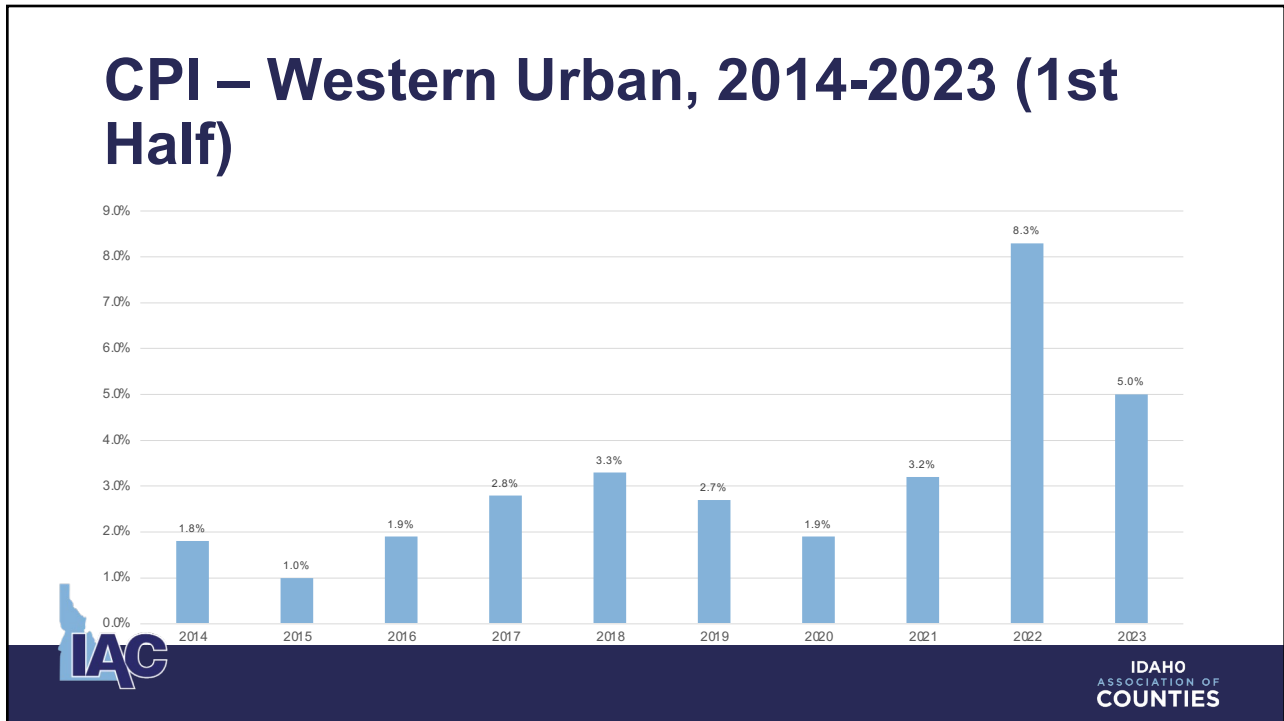
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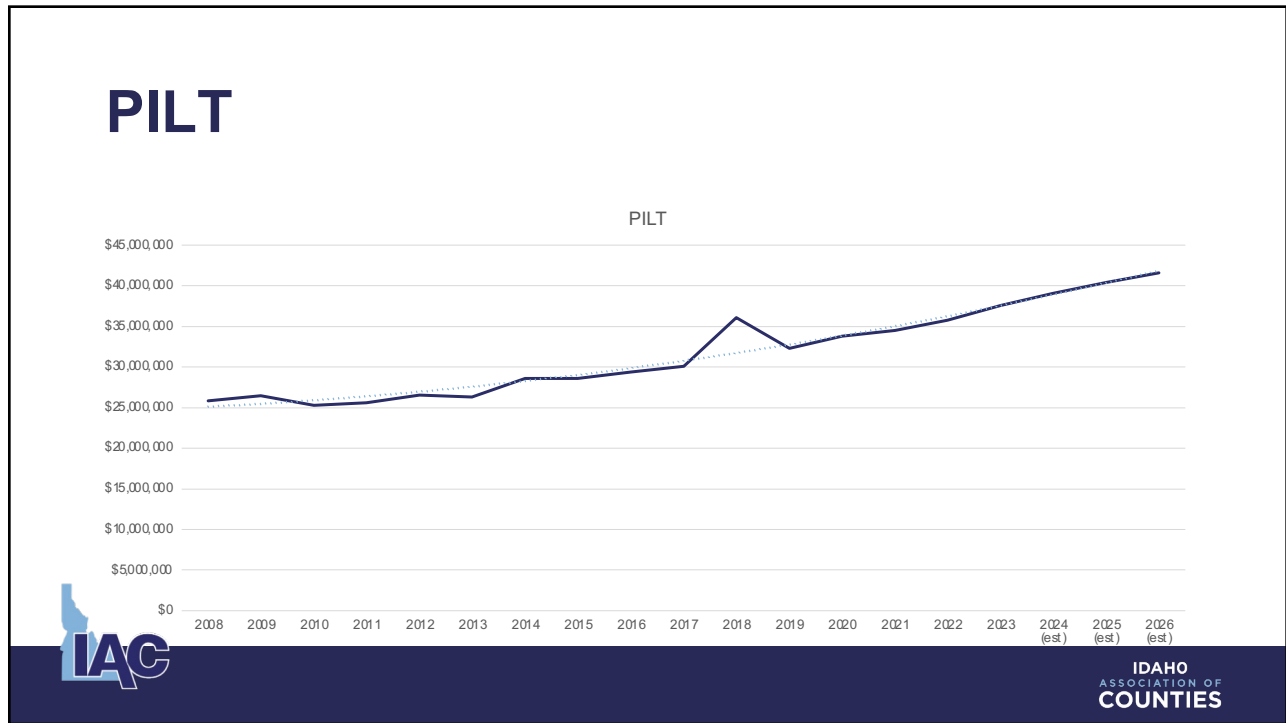
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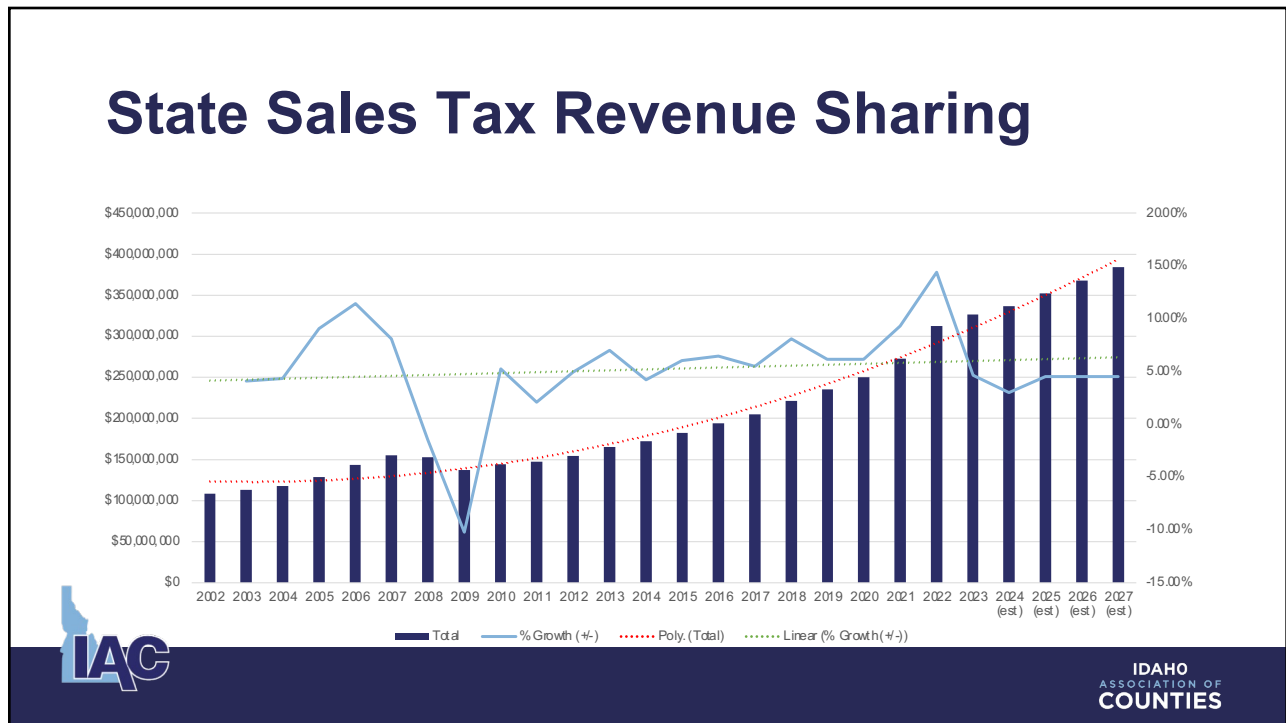
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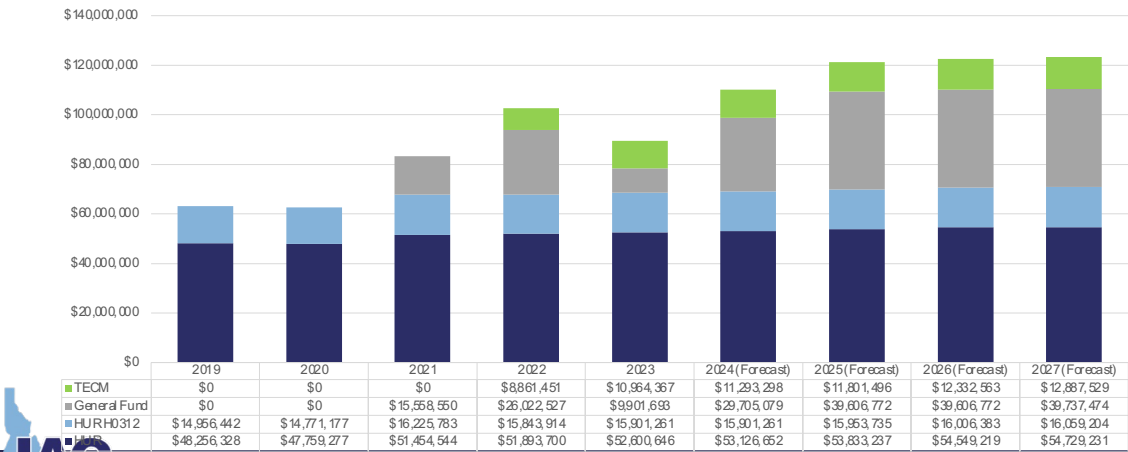


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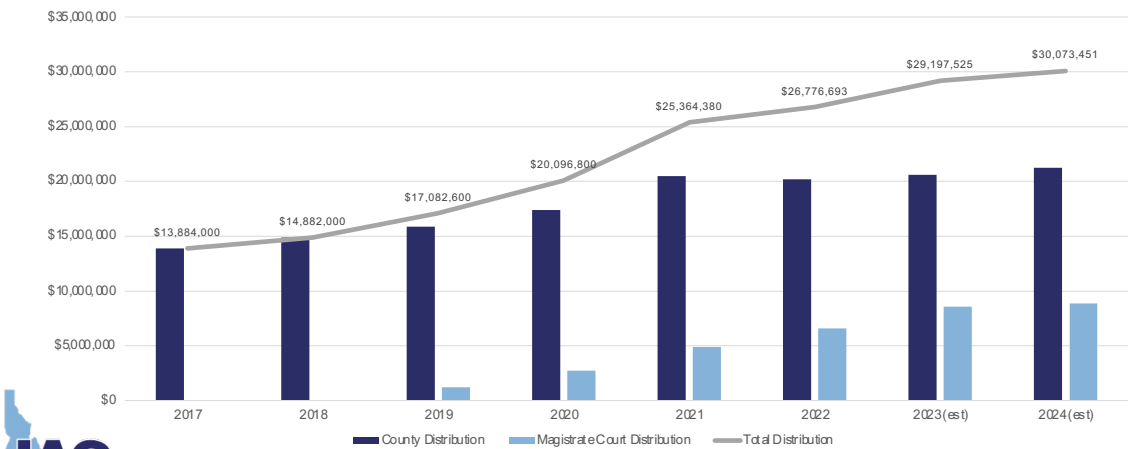
State Highway Revenue Sharing



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State Liquor Fund Revenue Sharing



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IAC Programs



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Public Surplus Program

- Largest government auction service in the country
- Counties can earn more on real estate sales by using Public Surplus
- Innovative online portal
- Register (or re-register) through IAC by clicking [here](#)
 - Helps IAC at no cost to the county



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Unemployment Fund

- IAC Partners with Employee Advocates to help save counties time and money
- Stabilizes premium payments
- Audits claims to prevent erroneous claim payouts
- Achieves lower costs to counties through: pre-separation consultation, claims management, monthly charge audits
- Participating counties have over 80% win rates on contested claims



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New Programs on the Horizon

Cash Vest (pending)

- Cash management platform
- Provides new unparalleled level of liquidity analysis and data services

Clear Gov (pending)

- Budget cycle management software
- Streamlines annual budget process
- Improves collection, creation, and communication of budgets



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Questions about IAC Programs?

- Reach out to Amanda Steinmetz
- asteinmetz@idcounties.org



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Questions?



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