IAC Update

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

Ask It Basket
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?

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.
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.

H0292 Administration

- **County Assessor**
  - Create Property Tax Relief Roll (PTRR)
  - Roll to include: Name of Owner
  - Parcel Info
  - Market Value

- **County Auditor**
  - Adds budget and levy info to PTRR
  - Certifies Completed PTRR to ISTC

- **Tax Commission**
  - Determines PTR amount for each eligible parcel
  - Certifies amount of PTR for each parcel with county auditor and treasurer

- **County Treasurer**
  - Applies PTR to Levy Amount
  - PTR Listed as Credit on Tax Notice
H0292 Administrative Timeline

- County Assessor creates Property Tax Relief Roll (HPTRR)
- 4th Monday in August
- 4th Monday in October
- County Auditor completes and certifies the HPTRR
- State Tax Commission determines amount of homeowner property tax relief and certifies amount with county auditor and treasurer
- 1st Monday in November
- County Treasurer sends out tax notice with the amount of homeowner property tax relief listed on tax notice as a credit
- 4th Monday in November

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)
Tax Year 2023 Property Tax Relief by Source

Tax Year 2023 Property Tax Relief by Taxpayer
What to Expect in 2024

Water Issues

- Domestic Well Exemption
- Community Wells
- County Comprehensive Plan Improvements
EMS Responsibilities and Funding

- EMS Sustainability Taskforce
- Draft legislation

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
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

Financial Outlook
New Home Starts, SFY2014-2023

Idaho Housing Price Index, 1975-2022
Idaho Household Income, 2012-2021

CPI – Western Urban, 2014-2023 (1st Half)
IAC Programs

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
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

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
Questions about IAC Programs?

- Reach out to Amanda Steinmetz
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Questions?