



Idaho State Tax Commission
Property Tax Education Program

2025 Annual Budget and Levy Workshops

Welcome to the Idaho State Tax Commission's Annual Budget and Levy Workshops Schedule for 2025!

The Idaho State Tax Commission's Property Tax Division is pleased to provide annual budget and levy education for taxing district officials, school districts, and county-elected officials and staff.

- *Provide in-depth guidance for calculating the maximum allowable property tax budget increases for taxing district officials*
- *Provide specialized budget and levy information for school districts.*
- *Advise county-elected officials and staff in matters of setting budgets and levies, along with various important administrative responsibilities involving county officials, local taxing districts, and the Tax Commission.*

Instructors

Alan Dornfest, Property Tax Policy Bureau Chief, AAS, FIAAO, Tax Commission
Ben Seloske, M.A., Principal Research Analyst, Tax Commission

Registration

To register for these workshops, go to <http://tax.idaho.gov/i-1111.cfm> or contact Jeff Middleton (jeffrey.middleton@tax.idaho.gov) directly and he'll happily take care of you!

What You'll Learn

Please see the last page of this announcement for an in-depth description of each session and which session you should attend.

Questions About What Will Be Covered in a Workshop?

Alan Dornfest, alan.dornfest@tax.idaho.gov (208) 334-7742
Ben Seloske, ben.seloske@tax.idaho.gov (208) 334-7541

Registration Assistance

[Jeff Middleton](#), Education Director, (208) 334-7733

What if I'm Interested in the Workshops But I Can't Attend?

After the sessions have been completed, a recording of a general, county, and school session will be placed on the Tax Commission's website, along with the workshop materials.

Dates, Times, and Locations



**Kootenai County Administration Building
451 N. Government Way
Coeur d'Alene ID 83814**

Tuesday, April 29	School District Session	8:30 a.m. – 11:30 a.m.
Tuesday, April 29	*General Session I	1:00 p.m. – 4:30 p.m.
Wednesday, April 30	*General Session II	8:30 a.m. – 12:00 p.m.
Wednesday, April 30	County Officials Session	1:30 p.m. – 4:30 p.m.

*General Session I and General Session II are identical in content. You may choose the session that best fits your schedule.

**BUDGET & LEVY
WORKSHOPS**

MOSCOW

**MAY 1-2,
2025**



**Latah County Fairgrounds & Events Center
1021 Harold Ave.
Moscow ID 83843**

Thursday, May 1	General Session	8:30 a.m. – 12:00 p.m.
Thursday, May 1	County Officials Session	1:30 p.m. – 4:30 p.m.

**Latah County Courthouse
522 S. Adams, (Room 2B)
Moscow ID 83843**

Friday, May 2	School District Session	8:30 a.m. – 11:30 a.m.
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**BUDGET & LEVY
WORKSHOPS**

CHUBBUCK

**MAY 12-13,
2025**



**Chubbuck City Hall
290 E. Linden Ave.
Chubbuck ID 83202**

Monday, May 12	School District Session	1:30 p.m. – 4:30 p.m.
Tuesday, May 13	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, May 13	County Officials Session	1:30 p.m. – 4:30 p.m.

**BUDGET & LEVY
WORKSHOPS**

IDAHO FALLS

**MAY 14-15,
2025**



**College of Eastern Idaho
1600 S. 25th E. (Alexander Creek Building #5, Room 531)
Idaho Falls ID 83404**

Wednesday, May 14	General Session	8:30 a.m. – 12:00 p.m.
Wednesday, May 14	County Officials Session	1:30 p.m. – 4:30 p.m.
Thursday, May 15	School District Session	8:30 a.m. – 11:30 a.m.

BUDGET & LEVY WORKSHOPS

BOISE

MAY 21-23, 2025



Idaho State Tax Commission
11321 W. Chinden Blvd, Bldg. 2 (Coral Conference Room)
Boise ID 83714

Wednesday, May 21	*General Session I	8:30 a.m. – 12:00 p.m.
Thursday, May 22	*General Session II	8:30 a.m. – 12:00 p.m.
Thursday, May 22	County Officials Session	1:30 p.m. – 4:30 p.m.
Friday, May 23	School District Session	8:30 a.m. – 11:30 a.m.

*General Session I and General Session II are identical in content. You may choose the session that best fits your schedule.

BUDGET & LEVY WORKSHOPS

TWIN FALLS

MAY 28-29, 2025



**College of Southern Idaho, Herrett Center
315 Falls Ave. – Rick Allen Room
Twin Falls ID 83301**

Wednesday, May 28	School District Session	1:30 p.m. – 4:30 p.m.
Thursday, May 29	General Session	8:30 a.m. – 12:00 p.m.
Thursday, May 29	County Officials Session	1:30 p.m. – 4:30 p.m.



General Notes:

- Light refreshments will be provided.
- Classroom temperatures can fluctuate. Consider bringing a light sweater or dressing in layers in case this is a concern for you.

Session Descriptions

General Session

This workshop provides in-depth guidance for calculating the maximum allowable property tax budget increases for taxing district officials. Changes to this process during the 2024 & 2025 legislative sessions will be covered in detail. Instruction for the necessary tax forms will be a priority (L-2s and supplementary documentation).

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/Tax Commission, and the timing of resolutions and other documentation.

There will be additional discussion of special levy issues, including elections and compliance with SCO financial reporting requirements and mapping (boundary changes, annexations, de-annexations, formations, etc.) requirements.

School District Session

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 to this process during the 2024 & 2025 legislative sessions will be covered in detail.

Interactive spreadsheets and templates will be demonstrated, including the L-2 workbook and the 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 and revenues from the School District Facilities Fund.

County Officials Session

This workshop provides targeted guidance for county officials for the process of setting budgets and levies as well as the submission of data and documents to taxing districts and the Tax Commission. These sessions will focus on issues county officials 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 L-2 forms
- Changes during the 2024 & 2025 legislative sessions to the budget and levy-setting process

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