IDAHO ASSOCIATION OF COUNTIES

COUNTY OFFICIALS TRAINING

Property Tax 101

Who does what: the roles of county officials in property tax administration

[Presenter name] · [Event] · [Date]



THE BIG PICTURE

Four offices, one annual cycle

1
Assessor
Finds, lists, and values all taxable property

2
Commissioners
Equalize values, set levies, and grant relief

3
Clerk/Auditor
Keeps the rolls, computes taxes, and tracks the money

4
Treasurer
Bills, collects, and pursues unpaid taxes

Each office owns a stage — and each one is a check on the others.

THE BASIC MATH

Idaho’s system is budget-driven

STEP 1 **Budget ÷ Taxable value = Levy rate**

STEP 2 **Taxable value × Levy rate = Tax bill**

Budgets set how much is raised. Values decide each owner’s share.

Idaho Code §§ 63-802, 63-803, 63-811

PART 1 OF 4

The County Assessor

Finds, lists, and values all taxable property

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COUNTY ASSESSOR

Discover, list, and value

Market value

Appraise real and personal property using recognized appraisal methods

Assessment notices

Sent to owners by the first Monday in June, with appeal dates

The property roll

Certified and delivered to the clerk by the fourth Monday in June

Late additions

Subsequent roll in November; missed roll in January

Idaho Code §§ 63-301, 63-302, 63-308, 63-310, 63-311

COUNTY ASSESSOR

Exemptions and relief programs

Homeowner exemption

The lesser of $125,000 or 50 percent of a primary residence's value

Owner applies to the assessor

Property tax reduction

The income-based "circuit breaker" program

Claims filed with the assessor January 1–April 15

Relief rolls

Tax reduction and homeowner relief rolls support state reimbursement

Relief roll to the auditor by the first Monday in September

Idaho Code §§ 63-602G, 63-701–63-707, 63-724

PART 2 OF 4

The Board of County Commissioners

Three hats: equalization, levies, and relief

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COMMISSIONERS · HAT 1

Board of equalization

ANNUAL SESSION

4th Monday in June to 2nd Monday in July

Also meets on the subsequent roll (late November) and the missed roll (January)

- Hears taxpayer appeals of assessed value
- Equalizes values so similar property is treated alike
- Decides exemption claims delivered with the roll
- Further appeals go to the Board of Tax Appeals or district court

Idaho Code §§ 63-301, 63-308, 63-310, 63-501A

COMMISSIONERS · HAT 2

Budget and levy authority

SPRING–SUMMER

Adopt the county budget

Property tax request held to the 3 percent cap, plus new construction and annexation

EARLY SEPTEMBER

Receive district budgets

Districts certify dollar amounts by the Thursday before the 2nd Monday

2ND MONDAY, SEPT.

Set the levies

Fix each rate needed to raise the certified budget, within legal limits

Idaho Code §§ 63-801, 63-802, 63-803, 63-805

COMMISSIONERS · HAT 3

Relief, refunds, and tax deeds

Exemption applications

Due by April 15; decision to owner and assessor by May 15

Hardship cancellations

May cancel taxes for undue hardship or casualty loss, on sworn application

Cancellations and refunds

Cancel taxes that should not be collected; refund double or erroneous payments

Tax deed hearings

Direct the treasurer to issue a tax deed once notice requirements are met

Idaho Code §§ 63-602, 63-711, 63-1302, 63-1006

PART 3 OF 4

The County Clerk as Auditor

Keeper of the rolls and the money trail

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COUNTY CLERK/AUDITOR

Keeper of the rolls

WHEN	WHAT THE CLERK/AUDITOR DOES
4th Monday, June	Receives the property roll and exemption claims; holds them open for inspection
Summer	Tells each taxing district its taxable value
3rd Monday, Sept.	Certifies the levy record to the assessor, treasurer, and State Tax Commission
1st Monday, Nov.	Computes every tax and delivers the rolls to the treasurer

Idaho Code §§ 63-310, 63-803, 63-808, 63-811

COUNTY CLERK/AUDITOR

Following the money

Taxpayers
Pay the treasurer

→

Treasurer
Settles with the auditor each month, under oath

→

Clerk/Auditor
Certifies and apportions to each fund and district

→

Districts
Paid by the 2nd Monday of each month

Two offices touch every dollar — so each can verify the other.

Idaho Code §§ 63-812, 63-1201, 63-1202

PART 4 OF 4

The County Treasurer

Bills, collects, and pursues unpaid taxes

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COUNTY TREASURER

The tax collector

Dec. 20
Full payment, or the first half, is due

June 20
Second half is due, if the first half was paid in full

- Mails tax notices before the 4th Monday of November
- Receives and receipts every payment
- Manages prepayment (interim) accounts
- Settles monthly with the auditor

Idaho Code §§ 63-902, 63-903, 63-905, 63-906, 63-1201

COUNTY TREASURER

When taxes go unpaid

Dec. 20
First half missed: delinquent, with a 2 percent late charge

Jan. 1
Delinquency entered on the roll; 1 percent monthly interest begins

3 years
Not redeemed: notice of pending tax deed, 2–5 months ahead

Tax deed
Commissioners hold the hearing; deed issued to the county

Personal property: the treasurer may direct the sheriff to seize and sell property to cover unpaid taxes.

Idaho Code §§ 63-903, 63-907, 63-1001, 63-1005, 63-1006, 63-1012, 63-1101

PUTTING IT TOGETHER

The property tax year at a glance

DATE	JANUARY–JULY
Jan. 1	Valuation date; delinquencies entered
Apr. 15	Relief and exemption claims due
1st Mon., June	Assessment notices sent
4th Mon., June	Roll to clerk; board convenes
June 20	Second-half taxes due
2nd Mon., July	Board of equalization adjourns

DATE	SEPTEMBER–DECEMBER
Early Sept.	Districts certify budgets
2nd Mon., Sept.	Commissioners set levies
3rd Mon., Sept.	Clerk certifies levy record
1st Mon., Nov.	Rolls go to the treasurer
4th Mon., Nov.	Tax notices sent before this date
Dec. 20	Full or first-half taxes due

Dates as set in Idaho Code Title 63; confirm the current year's calendar with the State Tax Commission.

KEY TAKEAWAYS

Four things to remember

Budgets drive taxes
Values spread the tax; budgets decide how much is raised

Deadlines are law
Most dates are in statute, and each feeds the next office

Separate duties, by design
Valuing, levying, billing, and accounting check one another

Send taxpayers to the right door
Value: assessor and board. Rates: districts. Bills: treasurer.

STRONGER COUNTIES — STRONGER IDAHO

Questions?

Idaho Association of Counties · 208.345.9126 · idcounties.org

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