



ONLINE RESOURCES

Taxing District Change Process Video

<https://youtu.be/aKUxfC-mkBs>

- Step by step video of how the process works

Proposed Taxing District Changes

<https://tax.idaho.gov/taxes/property/gis/data-maps/proposed-annexations/>

- View the current proposed taxing district changes

Tax Code Area Resources

<https://tax.idaho.gov/taxes/property/gis/tax-code-areas/>

- Statewide GIS Data (ESRI Shapefile .zip)
- Countywide Description of Numbers (.pdf)
- Countywide List of Changes (.pdf)
- City, County, and Statewide Maps (.pdf)

Taxing District Resources

<https://tax.idaho.gov/taxes/property/gis/taxing-districts/>

- Taxing District GIS Data (ESRI Shape .zip)
- Statewide district maps (.pdf)
- List of districts by county (.pdf)
- Idaho Code pertaining to district type

Interactive Map Gallery

<https://tax.idaho.gov/taxes/property/gis/data-maps/>

- Individual county parcel viewers
- Proposed district changes
- Tax Code Areas
- Utilities

Historic Documentation

<https://tax.idaho.gov/taxes/property/gis/data-maps/historical-documents/>


- Search documents by year
- Refine search with county and district name
- Currently not all documents available online
- Contact ISTC GIS for additional documents

MAILING ADDRESS

Idaho State Tax Commission
 Geographic Information Systems
 P.O. Box 36
 Boise, Idaho 83722
 or
 11321 W. Chinden Blvd.
 Boise, Idaho 83714

Contact Us

 GIS@tax.idaho.gov

 208-334-7750



IDAHO
State Tax Commission



TAXING DISTRICT & TAX CODE AREA RESOURCES

Idaho State Tax Commission (ISTC) Geographic Information Systems (GIS) maintains statewide Taxing District Boundaries and Tax Code Areas (TCAs).

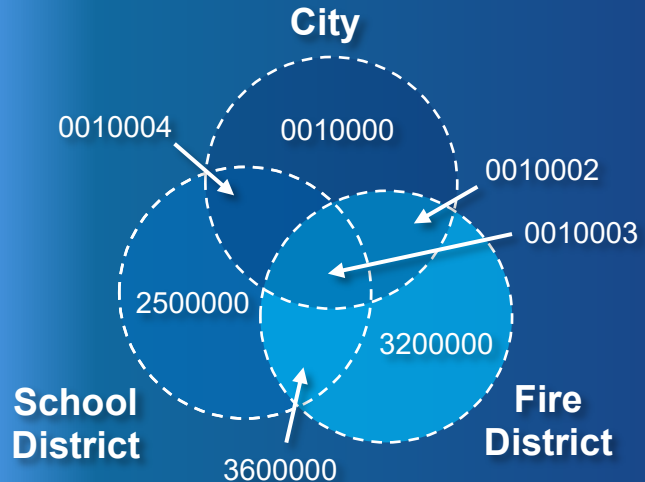
ISTC maps taxing district boundary changes through:

- Annexations
- DeAnnexations
- Creations
- Dissolutions
- Consolidations



TAX CODE AREAS

A Tax Code Area (TCA) represents a unique combination of overlapping taxing districts within a given county.



SUBMITTING TAXING DISTRICT BOUNDARY CHANGES TO THE STATE TAX COMMISSION

Boundary change documents must:

- ✓ Be recorded with the county
- ✓ Be signed by the appropriate official
- ✓ Provide district contact information
- ✓ Include a legal description:
 - Accurately close to 1:5,000
 - Distances & Directions
 - Reference to Public Land Survey System (PLSS) subdivisions
 - Lot & Block of Subdivision
- ✓ Contain a map:
 - Must match legal description
 - Label Distances & Directions
 - Reference PLSS
 - Lot & Block descriptions must include copy of recorded subdivision plat
 - Include district boundary

Code & Rule reference for above:
 Idaho Code 63-215
 IDAPA Rule 35.01.03-225
 See reverse side for mailing address.

For statutory requirements for district formation, alteration & dissolution visit:
tax.idaho.gov/pubs/EPB00642_12-31-2018.pdf

TAXING DISTRICT AUDIT

Discrepancies in taxing district boundaries are investigated in an audit. To initiate an audit please gather copies of:

- Historic legal descriptions
- Ordinances
- Maps
- Letters

Mail the above documents with a cover letter requesting an audit of boundary or area of discrepancy. ISTC will investigate the boundaries and update TCAs with the findings. Audits are processed in the order received and when resources allow.

IMPORTANT DATES

December 31st
 Must be signed by **December 31st** to be in next effective year's TCAs.

January 10th
 Hard copy filed with ISTC within 30 days of effective date but no later than **January 10th** of effective year.
(Rule 35.01.03-225)

Taxing District Statutes

2020 Edition

A Guide to Taxing District Formations, Alterations, and Dissolutions

This guide is meant as a reference aid only. Taxing districts are responsible for following their statutory requirements whether they are referenced in this document or not.





2020 Taxing District Change Statutes

District Types

*District Cannot Levy Taxes

Airport*	2
Ambulance	2
Auditorium	2
Cemetery	3
City	3
Community College	3
Community Infrastructure	4
County	4
Drainage	4
Fair*	4
Fire	5
Flood Control	5
Herd	5
Highway	6
Hospital	7
Irrigation*	7
Levee	7
Library	8
Mosquito Abatement	8
Museum*	8
Pest Extermination	8
Port	9
Recreation	9
School	10
Sewer and Water	10
Solid Waste*	11
Urban Renewal*	11
Watershed	11
Weather Modification	11
Weed Control*	11



2020 Taxing District Statute Requirements

Idaho taxing district statutory requirements based on the action taking place:

Statute – Hyperlink to Idaho State Code that pertains to that district.

Petition – Whether or not a petition is required.

Hearing – Whether or not a hearing is required.

Election – Whether or not an election is required.

Authority – The authority who must create/approve ordinance, order, resolution, etc.

Notice – Whether or not a notice is required.

ISTC – Whether or not the Idaho State Tax Commission should be sent documentation per *I.C. 63-215*.

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Airport*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definition	21-801						
Establishment	21-805	Required		Required	IDOT*	Required	
Annexation to Authority	21-805A	Required		Required	IDOT*	Required	
Withdrawal from Authority	21-805B	Required		Required	IDOT*	Required	

Airport* - District Cannot Levy Taxes / IDOT* - Idaho Department of Transportation

Ambulance

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definition	31-3901						
Termination	31-3907				CC*		Required
Ambulance Dist. Authorized	31-3908	Required	Required		CC*	Required	Required

CC* - County Commissioners

Auditorium

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definition	67-4902						
Petition and Amendments	67-4904	Required					
Hearing on Petition	67-4906					Required	
Organization and Creation	67-4907		Required	Required	DC*		Required
Inclusion, Hearing, Order	67-4918	Required	Required		DC*	Required	Required
Exclusion, Hearing, Order	67-4919	Required	Required	Required	DC*	Required	Required
Inclusion/Exclusion Election	67-4929	Required		Required	CC*	Required	Required
Dissolution	67-4930	Required		Required	CC*	Required	Required

CC* - County Commissioners / DC* - District Court

Cemetery

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Creation and Organization	27-101						
Joint Cemetery	27-102	Required		Required	CC*		
Petition	27-103	Required					
Notice of Hearing	27-104		Required		CC*	Required	
Notice of Election	27-105					Required	
Election	27-106			Required	CC*		
Creation	27-107				CC*		Required
Annexation or Exclusion	27-108	Required	Required	Required	CC*	Required	Required
Annex in Adjoining Counties	27-112	Required	Required	Required	CC*	Required	Required
Effect of Annexation - Cities	27-113						Required
Cemeteries Exemption	50-224						

CC* – County Commissioners

City

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Incorporation	50-101	Required				Required	
Newly Created	50-102		Required		CC*		Required
Annexations	50-222	Required			CC**/DC*		Required
Effect of Annexation	50-224						Required
Disincorporation	50-2201	Required					
Election Question	50-2202			Required			
Order of disincorporation	50-2205				CC*		Required

CC* – County Commissioners / CC** – City Council / DC* – District Court

Community College

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	33-2101						
Formation & Creation	33-2104	Required		Required	CC*	Required	Required
Addition of Territory	33-2105	Required		Required	CC*/SBE*	Required	Required

CC* – County Commissioners / SBE* – State Board of Education

Community Infrastructure

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	50-3102						
Creation	50-3103	Required	Required		GB*	Required	Required
Change Boundary Deletion	50-3106	Required	Required	Required	DB*	Required	Required
Change Boundary Addition	50-3106	Required	Required		DB*	Required	Required
Exclusions and Exemptions	50-3117						
Dissolution	50-3116					Required	Required

GB* - Governing Body / DB* - District Board

County

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Boundary Description	31-1						
Removal of County Seat/Boundary Changes	31-2	Required	Required	Required	LEGIS*	Required	Required

LEGIS* - Legislature

Drainage

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-2901						
Petition for Organization	42-2905	Required				Required	
Notice of Hearing	42-2907					Required	
Hearing	42-2908		Required				
Decree	42-2909				DC*		Required
Alteration of Boundaries	42-2918				DC*		Required
Dissolution of District	42-2980	Required			DC*		Required

DC* - District Court

Fair*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	22-301						
Creation	22-303	Required			CC*	Required	

Fair* - District Cannot Levy Taxes / CC* - County Commissioners

Fire

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Petition	31-1401	Required				Required	
Hearing	31-1403		Required			Required	
Election	31-1404			Required		Required	
Creation	31-1405				CC*		<i>Required</i>
Annex in Same County	31-1407	Required	Required	Required	CC*	Required	<i>Required</i>
Consolidation of Districts	31-1411	Required	Required	Required	FDB*	Required	<i>Required</i>
Annex in Adjoining County	31-1413	Required	Required	Required	CC*	Required	<i>Required</i>
Inclusion, Annex, Withdrawal Regarding Cities	31-1412						
Dissolution	31-1429						
	31-1434	Required	Required	Required	CC*	Required	<i>Required</i>

CC* - County Commissioners / FDB* - Fire District Board

Flood Control

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3104						
Petition to Establish District	42-3105	Required					
Division of District	42-3106						
Notice of Hearing	42-3107					Required	
Hearing and Order	42-3108		Required		DC*		<i>Required</i>
Enlargement of District	42-3120	Required			DC*		<i>Required</i>
Consolidation of District	42-3121 to 3125	Required	Required	Required	DC*	Required	<i>Required</i>
Dissolution of District	42-3126	Required		Required	DC*		<i>Required</i>
Exclusion of a Division	42-3127	Required	Required		DC*	Required	<i>Required</i>

DC* - District Court

Herd

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	25-2401						
Petition	25-2402	Required					<i>Required</i>
Notice of Hearing	25-2403					Required	<i>Required</i>
Order Creating District	25-2404		Required		CC*		<i>Required</i>

CC - County Commissioners

Highway

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	40-601 40-14						
Election County-Wide District	40-1401		Required	Required			
Notice of Election	40-1404A					Required*	
Organization	40-1405				CC*		Required
Dissolution of Districts	40-1407				CC*		Required
Consolidation of Districts	40-1502	Required					
Notice of Hearing	40-1503					Required*	
Hearing	40-1505		Required				
Notice of Election	40-1507					Required*	
Order for Consolidation	40-1511				CC*		Required
Detachments and Annexations	40-16						
Detachments	40-1602	Required					
Notice of Hearing	40-1604					Required*	
Hearing	40-1605		Required				
Notice of Election	40-1606		Required				
Election	40-1607			Required			
Order of Detachment	40-1608				CC*		Required
Deannexed form Another County	40-1614				HC*		Required
Petition for Annexation	40-1615	Required					
Notice of Hearing	40-1617					Required*	
Hearing	40-1619		Required				
Order	40-1620				CC*		Required
Annexation of Contiguous Territory	40-1624			Required			Required
County Highway Reorganization	40-17						
Adjustment of District Boundaries	40-1706	Required	Required	Required	CC*/DC*	Required*	Required
Dissolution of Districts	40-18						
Petition for Dissolution	40-1802	Required					
Notice for Hearing	40-1804					Required*	
Hearing	40-1805		Required				
Election and Order of Dissolution	40-1809			Required	CC*		Required

CC* - County Commissioners / HC* - Highway Commissioners / DC* - District Court / Required* - See I.C. 40-206

Hospital

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	39-1319						
Petition	39-1320	Required					
Joint Hospital	39-1321	Required					
Notice of Hearing	39-1322		Required			Required	
Notice of Election	39-1323					Required	
Election	39-1324			Required			
Order Establishing District	39-1325				CC*		Required
Petition for Dissolution	39-1325A	Required	Required	Required	CC*	Required	Required
Non-Function District	39-1325B				CC*		Required
Effect of Dissolution	39-1325C				CC*		Required

CC* – County Commissioners

Irrigation*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	43-101						
Petition for Organization	43-102	Required					
Notice of Hearing	43-106		Required			Required	
Notice of Election	43-110			Required		Required	
Order	43-114				CC*		

Irrigation* - District Cannot Levy Taxes / CC* – County Commissioners

Levee

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-4403						
Petition for Organization	42-4405	Required					
Notice of Hearing	42-4408					Required	
Hearing & Notice of Election	42-4409		Required			Required	
Election	42-4411			Required			
Order	42-4412				DC*		Required

DC* – District Court

Library

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	33-2701						
Establishment & Limitations	33-2703						
Petition & Notice of Hearing	33-2704	Required	Required			Required	
Election and Order	33-2705			Required	CC*	Required	Required
Establishment of District in More than One County	33-2706	Required	Required	Required	CC**	Required	Required
Addition of Territory	33-2707	Required		Required	CC**/BOT*	Required	Required
Alternate Method	33-2708	Required			CC**/BOT*	Required	Required
City Library Joining A Library District	33-2709	Required		Required	CC**/BOT*	Required	Required
Consolidation	33-2711	Required	Required		CC**/BOT*	Required	Required
Dissolution	33-2713			Required	CC**	Required	Required

CC* – County Commissioners / CC** – County Commissioners of Home County / BOT* – Board of Trustees for District

Mosquito Abatement

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	39-2801						
Formation of District	39-2802	Required	Required	Required	CC*	Required	Required
Annexation	39-2806	Required		Required	CC*	Required	Required
Consolidation	39-2807			Required	BOT*		Required
Withdrawal & Dissolution	39-2810	Required	Required		CC*	Required	Required
Emergency Interim Districts	39-2812				CC*		Required

CC* – County Commissioners / BOT* – Board of Trustees for District

Museum*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Creation of Museum Board	31-4701	Required	Required	Required	CC	Required	

Museum* - District Cannot Levy Taxes / CC* – County Commissioners

Pest Extermination

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	25-2601						
Control Districts	25-2604	Required	Required	Required	CC*	Required	Required

CC* – County Commissioners

Port

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	70-1101						
Formation Petition	70-1102	Required					
Petition and Election	70-1103	Required				Required	
Notice of Election	70-1106			Required		Required	
District Formation Order	70-1108				CC*		Required
Annexation Petition	70-1109	Required					
Annexation Election	70-1111			Required			
Annexation Order	70-1113				CC*		Required
Disincorporation	70-1114	Required		Required	CC*		Required

CC* – County Commissioners

Recreation

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	31-4303						
Petition Election Order	31-4304	Required		Required	CC*	Required	Required
Annexation	31-4319	Required		Required	CC*	Required	Required
Dissolution	31-4320	Required		Required	CC*	Required	Required
Dissolution of Inactive District	31-4320A				CC*		Required

CC* – County Commissioners

School

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	33-301						
Classification	33-302						
Altering Boundaries	33-307				SBE*		<i>Required</i>
Excision & Annexation	33-308	Required		Required	CC*	Required	<i>Required</i>
Lapsed Districts Annexation	33-309		Required		SBE*	Required	<i>Required</i>
Consolidation of Districts	33-310		Required		SBE*	Required	<i>Required</i>
Consolidation of Contiguous Districts	33-310A	Required	Required		SBE*	Required	<i>Required</i>
Plan of Consolidation	33-311			Required	SBE*	Required	
Division of Districts	33-312		Required	Required	SBE*	Required	
Subdistricts	33-351	Required		Required	SBE*	Required	
Establishment	33-352	Required		Required	BOT*	Required	
School Elections	33-4						
Notice Requirements	33-402		Required	Required		Required	
Excision & Annexation (Election)	33-407		Required	Required	CC*	Required	<i>Required</i>

CC* – County Commissioners / SBE* – State Board of Education / BOT* – Board of Trustees of District

Sewer and Water

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3202						
Recreation Water and/or Sewer	42-3202A						
Petition	42-3202B 42-3204	Required					
Notice of Hearing	42-3206			Required			<i>Required</i>
Order	42-3207			Required	DC*	Required	<i>Required</i>
Inclusion of Property	42-3218	Required	Required	Required	DC*	Required	<i>Required</i>
Exclusion of lands	42-3219 42-3219A 42-3219B	Required	Required		DC*	Required	<i>Required</i>
Mergers Authorized	42-3233			Required			
Court Order Declaring Merger	42-3237				DC*		<i>Required</i>

DC* – District Court

Solid Waste*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	31-4902						
Establishment of District	31-4903				CC*		
No Power to Tax	31-4909						
Inclusion of Add	31-4919				CC*		
Withdrawal of Participating County	31-4920				CC*		
Dissolution	31-4921				CC*		

Solid Waste* - District Cannot Levy Taxes / CC* - County Commissioners

Urban Renewal*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Urban Renewal Law	50-20						Required*

Required* - This district has no power to levy taxes, however ISTC has agreed to map all new and altered boundaries of revenue allocation areas.

Watershed

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Definitions	42-3703						
Creation	42-3705	Required		Required	SCC*	Required	Required
Discountenance	42-3717	Required		Required	SCC*/SOS*	Required	Required

SCC* - Soil Conservation Commission / SOS* - Secretary of State

Weather Modification

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Establishment Petition Election	22-4301			Required	CC*	Required	Required

CC* - County Commissioners

Weed Control*

	Statute	Petition	Hearing	Election	Authority	Notice	ISTC
Noxious Weeds	22-24						

Weed Control* - District Cannot Levee Taxes