

REGIONAL TRAINING ANNOUNCEMENT:

2024 BUDGET AND LEVY WORKSHOPS

Instructors

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

Registration

- [Register online.](#)

What You'll Learn

- Please see the last page of this announcement for a description of each session.

Questions about the Workshops

[Alan Dornfest](#), (208) 334-7742
[Ben Seloske](#), (208) 334-7541

Registration Assistance

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

What if I'm interested in the workshops but can't attend?

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

Dates, Times, and Locations

[Latah County Fairgrounds and Events Center](#) (click for map)
1021 Harold Ave.
Moscow ID 83843

Monday, April 29, 2024	School District Session	1:30 p.m. – 4:30 p.m.
Tuesday, April 30, 2024	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, April 30, 2024	County Session	1:30 p.m. – 4:30 p.m.

[Kootenai County Administration Building](#) (click for map)
451 N. Government Way (Meeting Room 1A/1B)
Coeur d' Alene ID 83814

Wednesday, May 1, 2024	General Session I*	8:30 a.m. – 12:00 p.m.
Wednesday, May 1, 2024	County Session	1:30 pm. – 4:30 p.m.
Thursday, May 2, 2024	School District Session	8:30 a.m. – 11:30 a.m.
Thursday, May 2, 2024	General Session II*	1:00 p.m. – 4:30 p.m.

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

[Idaho State Tax Commission](#) (click for map)
11321 W. Chinden Blvd, Building 2 – Coral Conference Room
Boise ID 83714

Tuesday, May 7, 2024	General Session I*	8:30 a.m. – 12:00 p.m.
Tuesday, May 7, 2024	County Session	1:30 p.m. – 4:30 p.m.
Wednesday, May 8, 2024	School District Session	8:30 a.m. – 11:30 a.m.
Wednesday, May 8, 2024	General Session II*	1:00 p.m. – 4:30 p.m.

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

[College of Eastern Idaho](#) (click for map)
1600 S. 25th E. (Alexander Creek Building #5, Room 531)
Idaho Falls ID 83404

Monday, May 13, 2024	School District Session	1:30 p.m. – 4:30 p.m.
Tuesday, May 14, 2024	General Session	8:30 a.m. – 12:00 p.m.
Tuesday, May 14, 2024	County Session	1:30 p.m. – 4:30 p.m.

[Chubbuck City Hall](#) (click for map)
290 E. Linden Ave.
Chubbuck ID 83202

Wednesday, May 15, 2024	General Session	8:30 a.m. – 12:00 p.m.
Wednesday, May 15, 2024	County Session	1:30 pm. – 4:30 p.m.
Thursday, May 16, 2024	School District Session	8:30 a.m. – 11:30 a.m.

[College of Southern Idaho, Herrett Center](#) (click for map)
315 Falls Ave. – Rick Allen Room
Twin Falls ID 83301

Wednesday, May 29, 2024	School District Session	1:30 p.m. – 4:30 p.m.
Thursday, May 30, 2024	General Session	8:30 a.m. – 12:00 p.m.
Thursday, May 30, 2024	County 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.

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 2023 & 2024 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 2023 & 2024 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 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 2023 & 2024 legislative sessions to the budget and levy-setting process

Understanding the various components of the property tax levy process and the role that each county office takes in contributing to this process each year is crucial for maintaining a well-oiled machine! For this reason, we encourage attendance from county clerks, assessors, treasurers, & commissioners.