



# Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

## Memorandum

To: Taxing Districts in Kootenai County  
From: Kathleen Clancy, Tax Audit Accountant  
Date: August 8, 2025  
Re: Tax Year 2025 Levy Processing

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I am attaching the L-2 Workbook which includes: the Dashboard, the L-2 Worksheet, the L-2 Dollar Certification, the Levy Rate Calculation (County Use Only), the Voter Approved Fund Tracker, and the Capital Project Tracker for the TY2025 levy process. There have been some changes, so here's a quick reminder of what to do with this information:

**In all figures you enter, please use whole dollars, no cents (example \$5,197).**

### The Dashboard Steps:

1. The Percent Base Budget Growth Requested is automatically set to 3% because this is your maximum. You can elect to go lower, but you cannot go higher. This in turn affects the amount of your allowable increase.
2. If you are a joint district, you will need to verify that the amounts entered on the Dashboard include data from **both** of your counties.
3. You will only be prompted to enter data in the green colored fields. As you fill out the form, more fields may become available.
4. **If you are a City**, you will need to answer the question regarding whether you were annexed into a fire district. If the answer is yes, you will be prompted to enter the amount the city spent on fire services in the prior year. This is something that you should be tracking throughout the year.

**If you are a School**, you will need to answer the question regarding the School District Facilities Fund. This is information you will receive from the Department of Education.

5. Recovery of Forgone Amounts: We have set this field to default to "No". If you would like to recover forgone, you must change this to "yes" and enter the amount. Please remember, that in order to recover forgone, you must pass a resolution to do so.

Please contact me if you have any questions.

### The L-2 Worksheet steps:

This form will not let you enter information. Please verify that these figures make sense with the data previously entered. The L-2 Worksheet will give you the maximum property tax dollars your district may levy in Tax Year 2025, including any forgone that you've elected to recover on the Dashboard.



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### The L-2 Dollar Certification steps:

This is the main portion of the L-2 Workbook you are required to fill out. This is where you will enter your budget information.

1. In column 5, the figure from Line 29 on the L-2 Worksheet must be accounted for, either all together or pieced over several entries to total this amount.
2. List all funds (examples: tort or M&O) in column 1 (refer to your Maximum Statutory Levy Rates). Keep in mind that all levying funds should be entered above the yellow Exempt Funds line. Any non-levying funds should be combined and entered directly above the yellow Exempt Funds line where is specifies Non-Levied Funds. Any funds that are voter approved, should be entered below in the Exempt Funds section.
3. Judgment Levy: if your district has value in column 5 on the Recovered, Recaptured Property Tax and Refund List, your district has the option to add a judgment levy for that amount. Your board must decide if they will levy the full amount in one tax year or split it over two consecutive years, or not levy this amount at all. The judgment levy should be labeled Judgment Levy and will be in the Exempt Funds below the yellow line. This is not voter approved so there is no additional documentation required.
4. List your Approved Budget for each fund in column 2. (This cannot exceed your published budget, but must match your approved budget.)
5. List any Cash Forward Balance in each fund in column 3. \*Note, if you are a school this will also include any revenue from school district facilities fund that you are reserving.
6. List any Other Revenue not included in Property Tax or the Property Tax Replacement amounts, (examples: grants, fees, fines) in column 4. \*Note, schools must enter the School District Facilities Fund amount here. This number will be provided by the Department of Education.
7. Schools will have a different column between Cash Forward and Property Tax Replacement to track Revenue from School District Facilities Fund.
8. If you've completed the steps above properly, the Balance to Be Levied in Column 6, should total to the levy amount in your approved budget. SPECIAL NOTE: The Column 6 Subtotal above the yellow Exempt Funds line on your L-2 cannot exceed the Maximum Allowable Non-exempt Property Tax to be Levied amount on the L-2 Worksheet. There is a formula in the spreadsheet that will warn you if you have exceeded this maximum.
9. Enter the amount of Forgone you are reserving and/or recovering in appropriate designated fields. Don't forget to initial in the appropriate box, confirming that you have read the peach field beside it.
10. Your L-2 must be signed by an authorized representative of your district along with their contact information on the bottom of the L-2. Electronic signatures are allowed.



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## Levy Rate Calculation steps:

You will not fill out this section. This is for County use.

## Voter Approved Fund Tracker steps:

You only need to complete this form if your district has bonds, overrides, plant facility funds and/or permanent overrides (anything that needed voter approval). The form is divided into three sections, enter your data under the appropriate header.

**If you have an Override**, enter your data in the boxes above the black dividing line. **See steps 1 – 4.**

**If you have Plant Facilities funds**, enter your data just below the black dividing line. **See steps 1 – 4.**

\*If voters approved an increase in the annual amount but did not change the term enter the amount of the increase below the plant facilities line.

**If you have a Bond Initiative (Voter Approved Bonds)**, enter your data in the section further down the page under the corresponding header. **See all steps below.**

1. List the Date of Election (If current year, attach a copy of the ballot).
2. List the 1<sup>st</sup> Calendar Year Levied.
3. List the Term of Initiative.
4. List the Annual Amount Authorized by Voters or Current Year's Property Tax Request.
5. List the Prior Year P-Tax \$, if applicable.
6. List the Current Year P-Tax \$.
7. If there is a +/- change of 20%, an explanation is required in the provided field.

Everything listed on your Voter Tracker should be reflected on the Exempt Funds portion of your Dollar Levy Certification form. Do not combine your bonds. There are different rules for bonds depending on their start date, if you combine your bonds you could short your district increment value.

## Capital Project

This tab will appear blank unless you have elected to use forgone for capital projects on the Dashboard.

1. List the Capital Project Names
2. List the Start Year of the Capital Project.
3. List the 1<sup>st</sup> Calendar Year Levied.
4. List the Total Amount Allocated to Capital Projects.
5. List the Estimated Completion Date.



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A copy of your district's budget information (the Legal Notice Published in the Newspaper) must be forwarded to the county as well.

All documents must be submitted **no later than September 4, 2025**. They can be submitted via email, fax, or mail. Here's my contact information:

Kootenai County Clerk Attn: Kathleen Clancy

P.O. Box 9000

Coeur d'Alene,

ID 83816

[autax@kcgov.us](mailto:autax@kcgov.us)

Fax: 208-446-1661

If you are in need of an extension, a written request on official letterhead **must be received by August 26, 2025.**

Please feel free to contact me if you have any questions, concerns, or need my help.

**Checklist available on next page.**



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## A Summary Checklist

	All Districts	Districts with bonds, overrides, plant facility funds or permanent overrides	Districts that held an election to <u>increase their tax authority</u>	Schools with an emergency levy
Completed L-2 Worksheet indicating the percentage of increase taken	✓			
Completed and signed L-2	✓			
Completed Voter Approved Fund Tracker Form		✓	✓	
Completed Capital Projects form	✓			
Copy of your newspaper published budget.	✓			
Copy of your approved budget, if different from published budget.	✓			
Copy of the notice of election publication in the newspaper			✓	
The final election results (Canvass)			✓	
The computation of emergency school levy form				✓
Resolution to recover/reserve forgone	✓			
City Fire Annexation question or School Facilities Fund (dashboard)	Only Schools & Cities			