



**PHIL M<sup>C</sup>GRANE**

**IDAHO SECRETARY *OF* STATE**

SECRETARY OF STATE DIRECTIVES

**DIRECTIVE**

**2023-03**

**Annexation Procedures  
Issued August 4<sup>th</sup>, 2023.**

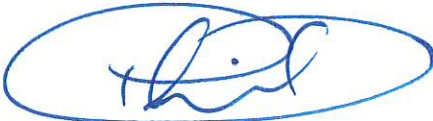
SECRETARY OF STATE DIRECTIVES  
**STATE OF IDAHO**  
OFFICE OF THE SECRETARY OF STATE  
PHIL MCGRANE

**SECRETARY OF STATE DIRECTIVE**  
(Directive 2023-03)

In order to maintain uniformity in the application, operation, and interpretation of the election laws of the State of Idaho, and to facilitate the application of 63-215, *Idaho Code*, which pertain to annexation, the Secretary of State does hereby issue the following directive to provide uniform guidance on the effective date of annexations:

Pursuant to 63-215, *Idaho Code*, the following procedures and timelines must be followed after an annexation before an individual may vote and run for office in the annexed territory as outlined in the attached "Annexation Procedures."

Sincerely,



Phil McGrane  
Idaho Secretary of State

Attachments

SECRETARY OF STATE DIRECTIVES

**ANNEXATION PROCEDURES**

Part I – Local Official Action

1. The taxing district clerk must comply with Idaho Code § 63-215.
2. If a taxing district is to be changed or formed, a copy of the legal description and map must be recorded with the county recorder and filed with the county assessor and state tax commission within thirty days of the effective date of the formation, but no later than the tenth day of January the year following such formation. Idaho Code § 63-215.

Part II – State Action

1. The state tax commission has final say over whether the district's new boundaries are legally sufficient and may "direct that the formation or change not be recognized for property tax purposes." Idaho Code § 63-215.
2. The state tax commission must provide such notification within 28 days after receiving a legal description and map and then the taxing authority has an additional 28 days to comment and issue a response after receipt of the deficiencies. Idaho Code § 63-215.
3. Only the state tax commission has authority to require a corrected map and legal description and may "direct that the formation or change not be recognized for property tax purposes." Idaho Code § 63-215.
4. Idaho Code § 63-807 provides that "no existing taxing district which shall annex any territory after the first day of January of the current year, shall be authorized to levy a property tax for the year upon the property situated in the annexed territory and the property shall in all respects be taxed as if the annexation had not taken place."

Part III – County Action and Voter/Candidate Eligibility

1. Upon approval by the state tax commission, county elections staff must verify and input any annexation into the Idaho State Voter Registration system for purposes of both voter and candidate eligibility; however, annexations approved after close of the candidate filing deadlines may not be inputted until close of the election.

2. Upon completion of verification and input into the Idaho State Voter Registration systems, individuals will then be eligible to vote and run as a candidate in the annexed area.