

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 15

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 50-1008, IDAHO CODE, TO REMOVE
2 OBSOLETE LANGUAGE AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION
3 63-308, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE SUBSEQUENT PROP-
4 ERTY ROLL AND TO MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY
5 AND PROVIDING RETROACTIVE APPLICATION.
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Section 50-1008, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 50-1008. COLLECTION OF SPECIAL ASSESSMENTS -- CERTIFICATION TO TAX
11 COLLECTOR -- ~~WIDOW'S EXEMPTION~~. All special assessments levied in any city
12 to which the provisions of this act are made applicable shall be due and
13 payable to the city treasurer and, if not paid within thirty (30) days after
14 mailing of notification of assessment, shall be declared delinquent and be
15 certified to the tax collector of the county by the city clerk, not later than
16 the first day of August and shall be by said tax collector placed upon the
17 tax roll and collected in the same manner and subject to the same penalties
18 as other city taxes; ~~provided, however, that special assessments certified~~
19 ~~to the tax collector which are placed on property qualifying for a widow's~~
20 ~~exemption may be returned to the taxing district from which they originated~~
21 ~~if the special assessments are not paid within three (3) years~~. All money
22 received on special assessments shall be held by the city treasurer as a
23 special fund to be applied to the payment of the improvement for which the as-
24 sessment was made, and said money shall be used for no other purpose whatever
25 unless to reimburse such city for money expended for such improvement.

26 SECTION 2. That Section 63-308, Idaho Code, be, and the same is hereby
27 amended to read as follows:

28 63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TAXPAYER. (1) At
29 the taxpayer's request, on a form provided by the assessor, the valuation as-
30 sessment notice may be transmitted electronically to the taxpayer.

31 (2) The valuation assessment notice required under the provisions of
32 this chapter shall be delivered or may be transmitted electronically, as
33 that term is defined in section 63-115, Idaho Code, if electronic trans-
34 mission is requested by the taxpayer, to the taxpayer, or to his agent or
35 representative, or mailed to the taxpayer, or to his agent or representa-
36 tive at his last known post office address no later than the first Monday in
37 June. The original valuation assessment notice so mailed or transmitted
38 electronically must contain notices of all meetings of the board of equal-
39 ization prescribed by this title for the purposes of equalizing assessments
40 of property, and for granting exemptions from taxation. The notice shall, in

1 clear terms, inform the taxpayer of the assessed market value for assessment
2 purposes of his property for the current year, and his right to appeal to
3 the county board of equalization. The state tax commission may require that
4 other data or information be shown on the form.

5 (3) In case any changes or corrections are made by the assessor from the
6 original valuation assessment notice, the assessor shall immediately trans-
7 mit electronically or mail a corrected valuation assessment notice to the
8 taxpayer, or to his agent or representative.

9 (4) If the taxpayer is one other than the equitable titleholder, such as
10 an escrowee, trustee of trust deed or other third party, the taxpayer shall
11 transmit electronically or mail to the equitable titleholder a true copy of
12 the valuation assessment notice on or before the second Monday in June.

13 (5) For property entered and assessed on the subsequent property roll
14 pursuant to section 63-311, Idaho Code, the valuation assessment notice
15 shall be transmitted electronically to the taxpayer, or to his agent or rep-
16 resentative, or mailed to the taxpayer, or to his agent or representative at
17 his last known post office address as soon as possible after it is prepared,
18 but not later than the ~~fourth~~ third Monday in November.

19 (6) For property entered and assessed on the missed property roll pur-
20 suant to section 63-311, Idaho Code, the valuation assessment notice shall
21 be transmitted electronically to the taxpayer, or to his agent or represen-
22 tative, or mailed to the taxpayer, or to his agent or representative at his
23 last known post office address as soon as possible after it is prepared, but
24 not later than the first Monday of January of the following year.

25 SECTION 3. An emergency existing therefor, which emergency is hereby
26 declared to exist, this act shall be in full force and effect on and after its
27 passage and approval, and retroactively to January 1, 2021.