

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 141

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO DELINQUENT PROPERTY TAXES; AMENDING SECTION 63-907, IDAHO CODE,  
2 TO PROVIDE THAT WITHIN THIRTY CALENDAR DAYS OF A PROPERTY TAX BECOMING  
3 DELINQUENT, THE COUNTY MUST SEND NOTIFICATION TO THE OWNER OF THE PROP-  
4 ERTY AND, IF NOTIFICATION IS NOT SENT, THE COUNTY MAY NOT ASSESS PENAL-  
5 TIES AND INTEREST TO THE PROPERTY.  
6

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

8 SECTION 1. That Section 63-907, Idaho Code, be, and the same is hereby  
9 amended to read as follows:

10 63-907. ENTRY OF DELINQUENT TAX -- DUTY OF COUNTY TREASURER. The  
11 county treasurer shall, on or before the first day of January in the succeed-  
12 ing year, enter all delinquent taxes on the property rolls. Such entries  
13 shall be dated as of the first day of January and shall have the force and  
14 effect of a sale to the treasurer as grantee in trust for the county, for  
15 all property entered upon the property roll on which first installment of  
16 the taxes has not been paid. The settlement date shall be as of the close of  
17 business on the December due date of the preceding year.

18 The county treasurer shall, on or before the first day of July in the  
19 succeeding year, make delinquency entries to be dated as of the first day of  
20 January in the year the taxes fall delinquent for all property entered upon  
21 the property roll on which the second installment of the taxes have not been  
22 paid. The settlement date shall be as of the close of business on the June due  
23 date of the current year.

24 Within thirty (30) calendar days of a property tax becoming delinquent,  
25 the county must send notification to the owner of the property and, if noti-  
26 fication is not sent, the county may not assess penalties and interest to the  
27 property.