

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 193, As Amended

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-215, IDAHO CODE,  
TO REVISE PROVISIONS REGARDING LEGAL DESCRIPTIONS AND BOUNDARIES.

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

SECTION 1. That Section 63-215, Idaho Code, be, and the same is hereby amended to read as follows:

63-215. LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED. (1) Any taxing district which shall be formed or organized hereafter, or which shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsmanlike manner which shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration. In the case of fire protection districts, the board of county commissioners approving the boundaries shall be responsible for delivering to the assessor and recorder the map and legal description of the amended district boundaries. Formation, organization or alteration documents that are filed pursuant to this section shall include contact information that is current at the time of filing and that identifies an individual associated with the taxing district.

(2) Urban renewal agencies shall comply with the requirements of subsection (1) of this section when a revenue allocation area within the jurisdiction of the urban renewal agency is formed or when the boundaries of such an area are altered.

(3) The state tax commission shall review filings required by subsections (1) and (2) of this section and if the commission finds that the formation of a district or a change in a district's boundaries fails to provide a proper legal description or fails to correctly identify the boundaries ~~or does not comply with Idaho law relating to boundaries,~~ the state tax commission ~~may direct that the formation or~~ shall notify the affected taxing authority within twenty-eight (28) days after receiving the original request. The notification shall list any errors or omissions in the submitted map and legal description along with any possible remedies to correct said errors or omissions. The taxing authority shall be provided an additional twenty-eight (28) days after receiving the requested change not be recognized from the state tax commission to provide a corrected map and legal description. If the corrected map and legal description fail to correctly identify the boundaries or change of boundaries of the taxing district, as was listed in the state tax commission's notification, then the

1 state tax commission may direct that the formation or change not be recog-  
2 nized for property tax purposes. The state tax commission's review shall not  
3 include matters relating to notice, open meetings law requirements, or com-  
4 pliance with provisions in Idaho law not relating to boundaries.

5 (4) The county assessor, county auditor and state tax commission shall  
6 retain on file in their respective offices all copies of legal descriptions  
7 of taxing district boundaries and maps filed by the various taxing jurisdic-  
8 tions authorized to impose a levy on property.

9 (5) The state tax commission shall be responsible for providing copies  
10 of uniform tax code area numbers and maps to the county assessor, county au-  
11 ditor and county treasurer and various companies having operating property  
12 subject to assessment in the state of Idaho and under the jurisdiction of the  
13 state tax commission for assessment and taxation purposes.

14 (6) Unless otherwise specifically authorized to form with noncontigu-  
15 ous boundaries, or to annex or ~~de-annex~~ deannex properties so as to make  
16 noncontiguous boundaries, all taxing districts shall form with and maintain  
17 contiguous boundaries.