

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 344

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAX RELIEF; AMENDING SECTION 63-602AA, IDAHO CODE, TO  
2 REVISE THE FILING DEADLINE TO APPLY FOR A HARDSHIP APPLICATION WITH THE  
3 BOARD OF EQUALIZATION, TO REVISE TERMINOLOGY AND TO MAKE TECHNICAL COR-  
4 RECTIONS.  
5

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

7 SECTION 1. That Section 63-602AA, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 63-602AA. PROPERTY EXEMPT FROM TAXATION -- EXCEPTIONAL SITUA-  
10 TIONS. (1) The following property is exempt or partially exempt from  
11 taxation: real and personal property belonging to persons who, because of  
12 unusual circumstances ~~which~~ that affect their ability to pay the property  
13 tax, should be relieved from paying all or part of said tax in order to avoid  
14 undue hardship, which undue hardship must be determined by the board of  
15 equalization.

16 (2) An exceptional value exemption granted under this section shall be  
17 for the current tax year only and property exempted hereunder shall continue  
18 to be listed and assessed for the ensuing tax years as other property.

19 (3) Claimants seeking exemption under this section must apply each year  
20 to the board of equalization and such claim must be submitted by the fourth  
21 Monday of June 20 of the current year. The board of equalization must con-  
22 sider and act on all such claims no later than the second Monday of July.

23 (4) Each person claiming such exemption shall give a sworn statement  
24 containing full and complete information of his financial status to such  
25 board and shall make true answers to all questions propounded in writing,  
26 or otherwise, touching such person's right to the exemption claimed. The  
27 chairman of the board shall have authority to administer oaths to each  
28 person appearing as a claimant for such exemption and, in addition to such  
29 examination, each claimant shall subscribe to and swear that his answers  
30 to questions propounded on written forms to be prescribed by the state tax  
31 commission are true, and which sworn statement shall be kept and filed by the  
32 clerk of the county board of equalization. The board may, in its discretion  
33 and for good cause shown, allow an agent or some person acting for and on  
34 behalf of the claimant to make the claim for exemption for any claimant in  
35 the manner herein provided, or where a person is unable to make such sworn  
36 statement, ~~his wife, widow~~ the person's spouse, surviving spouse, guardian  
37 or personal representative, or other person having knowledge of the facts,  
38 may make such sworn statement in his stead.

39 (5) The county board of equalization shall decide and determine from  
40 each examination and from each written claim for exemption whether or not  
41 such person is entitled to the exemption claimed or to any part thereof, and  
42 shall make a record thereof accordingly.