

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 358, As Amended in the Senate

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 27-120, IDAHO CODE, TO RE-  
2 VISE PROVISIONS RELATING TO DELIVERY OF PROPERTY VALUES TO CEMETERY  
3 DISTRICTS; AMENDING SECTION 39-1332, IDAHO CODE, TO REVISE PROVISIONS  
4 RELATING TO DELIVERY OF PROPERTY VALUES TO HOSPITAL DISTRICTS AND TO  
5 MAKE A TECHNICAL CORRECTION; AMENDING SECTION 40-802, IDAHO CODE, TO  
6 REVISE PROVISIONS RELATING TO DELIVERY OF PROPERTY VALUES TO HIGHWAY  
7 DISTRICTS; AMENDING SECTION 63-810, IDAHO CODE, TO PROVIDE THAT PUBLIC  
8 HEARINGS WILL BE HELD CONCERNING LEVY ERRORS AFTER THE FOURTH MONDAY  
9 OF NOVEMBER OR AFTER TAX NOTICES HAVE BEEN MAILED; AMENDING SECTION  
10 63-1312, IDAHO CODE, TO REVISE PROCEDURES FOR NOTIFYING SCHOOL DIS-  
11 TRICTS, THE STATE BOARD OF EDUCATION AND THE DEPARTMENT OF EDUCATION OF  
12 PROPERTY TAX VALUES; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE  
13 APPLICATION.  
14

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

16 SECTION 1. That Section 27-120, Idaho Code, be, and the same is hereby  
17 amended to read as follows:

18 27-120. ~~ASSESSOR~~ AUDITOR TO FURNISH ASSESSED VALUATION -- BOARD TO  
19 MAKE LEVY. On or before the ~~first~~ third Monday in July of each year, the  
20 county ~~assessor~~ auditor shall deliver to the secretary of each cemetery  
21 maintenance district within the county a statement showing the aggregate  
22 valuation of all the taxable property in such district; and thereafter the  
23 cemetery board shall levy the taxes herein provided for.

24 SECTION 2. That Section 39-1332, Idaho Code, be, and the same is hereby  
25 amended to read as follows:

26 39-1332. ANNUAL STATEMENT OF VALUATION OF TAXABLE PROPERTY. On or be-  
27 fore the ~~first~~ third Monday in July of each year the county ~~assessor~~ auditor  
28 shall deliver to the secretary of each hospital district within the county,  
29 a statement showing the aggregate valuation of all the taxable property in  
30 such district, and thereafter the district board shall levy the taxes herein  
31 provided for.

32 SECTION 3. That Section 40-802, Idaho Code, be, and the same is hereby  
33 amended to read as follows:

34 40-802. ~~ASSESSOR~~ AUDITOR TO FURNISH MARKET VALUE FOR ASSESSMENT PUR-  
35 POSSES -- BOARD TO MAKE LEVY. On or before the ~~first~~ third Monday in July of  
36 each year the county ~~assessor~~ auditor shall deliver to the secretary of each  
37 highway district within the county a statement showing the aggregate market  
38 value for assessment purposes of all the taxable property in the district,  
39 and showing separately the aggregate market value for assessment purposes

1 of all the taxable property within each included city in each district. The  
2 highway district board shall levy the taxes provided for.

3 SECTION 4. That Section 63-810, Idaho Code, be, and the same is hereby  
4 amended to read as follows:

5 63-810. ERRONEOUS LEVY -- CORRECTIVE ACTION. (1) Whenever the county  
6 commissioners have discovered that a levy has been made by unintentional  
7 clerical, mathematical or electronic error, in any levy certified by such  
8 board, the county commissioners on its own motion may:

9 (a) If discovered prior to the fourth Monday of November of the year for  
10 which the levy is certified, order all necessary corrections made in all  
11 property tax records, if the corrected levy is otherwise within statu-  
12 tory limits.

13 (b) If discovered after the fourth Monday of November of the year for  
14 which the levy is certified, but before January 30 of the succeeding  
15 year, order all necessary corrections made in all property tax records,  
16 if the corrected levy is otherwise within statutory limits. The cor-  
17 rected levy shall be applied to the taxable value within each taxing  
18 district and the property taxes so applied shall be a perpetual lien on  
19 the property, and such property tax levy and tax charge shall supersede  
20 all previous incorrect levies and charges made for that year, except  
21 that the property tax computed using the corrected levy shall allow a  
22 credit for the amount of property taxes previously paid. If additional  
23 property tax is owed due to the corrected levy, the county tax collector  
24 shall, prior to the fourth Monday in May, mail to the last record owner  
25 of any property affected by such erroneous levy a notice of tax correc-  
26 tion. The deadline for paying such property tax shall be no later than  
27 June 20 of that year. Late charges and interest will be added if full  
28 property tax is not paid by June 20 and interest will be calculated from  
29 January 1 as provided in section 63-1001, Idaho Code.

30 (c) Provided tThe levy correction is made after the fourth Monday of  
31 November or after tax notices have been mailed, the levy correction  
32 shall be considered at a hearing held by the county commissioners at  
33 which time any taxpayer may appear and be heard upon the issue. Notice  
34 of the date, time, place and purpose of such hearing shall be published  
35 in a newspaper published in the county, or if there is none, then in a  
36 newspaper of general circulation in the county. The notice shall be run  
37 once each week for the two (2) weeks preceding the hearing. The hearing  
38 shall be held not less than seven (7) days after the first notice is pub-  
39 lished.

40 (2) The county commissioners shall submit the corrected levy and a copy  
41 of the order to the state tax commission. The state tax commission shall re-  
42 view the corrected levy and take action as required in section 63-809, Idaho  
43 Code.

44 (3) For the purposes of sections 63-701 through 63-710, Idaho Code, and  
45 for the purposes of the distributions required in section 63-3638, Idaho  
46 Code, the state tax commission, county auditor, and the county commissioners  
47 shall use the corrected values and numbers allowed in this section to recom-  
48 pute and correct such distributions by adjusting future distributions to  
49 account for any difference. For the purposes of chapters 8 and 10, title 33,

1 Idaho Code, the state department of education shall use the corrected values  
2 and numbers allowed in this section.

3 SECTION 5. That Section 63-1312, Idaho Code, be, and the same is hereby  
4 amended to read as follows:

5 63-1312. MUNICIPAL PROPERTY TAXES -- NOTIFICATION OF VALUATION. (1)  
6 Prior to the fourth Monday of March of the current year the county auditor  
7 must notify every taxing district or authority ~~and the state board of edu-~~  
8 ~~cation, other than school districts,~~ of the total taxable valuation of all  
9 the taxable property situated within such districts for the preceding cal-  
10 endar year for the purpose of assisting such governing authorities in their  
11 determination of tax rates to be levied for the current year and other infor-  
12 mational purposes. Prior to the fourth Monday of March of the current year  
13 the state tax commission must notify the state board of education and the  
14 state department of education of the total taxable valuation of all the tax-  
15 able property situated within each school district for the preceding calen-  
16 dar year.

17 (2) Prior to the first Monday in August the auditor of each county in  
18 the state shall notify the state tax commission and the clerk of each taxing  
19 unit in his county of the taxable valuation of all the taxable property situ-  
20 ated within that taxing district from the property roll for the current year,  
21 from the operating property roll for the previous year, from the prior year's  
22 actual or current year's estimated subsequent property roll and missed prop-  
23 erty roll, and the amount of value subject to occupancy tax notwithstanding  
24 exemptions authorized in chapter 6, title 63, Idaho Code, for the previous  
25 year.

26 (3) The auditor shall furnish the valuation from the current operating  
27 property roll upon receipt from the state tax commission.

28 (4) Subsequent to the notification of the county auditor of revenues  
29 sufficient to cover expenses as provided in section 50-2903(5), Idaho Code,  
30 taxable value as used in this section shall also include the value that ex-  
31 ceeds the value of the base assessment roll for the portion of any taxing dis-  
32 trict within a revenue allocation area.

33 SECTION 6. An emergency existing therefor, which emergency is hereby  
34 declared to exist, this act shall be in full force and effect on and after its  
35 passage and approval, and retroactively to January 1, 2012.