

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 360

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-807, IDAHO CODE, TO REQUIRE  
2 THAT ALL TAXING DISTRICTS MUST BE FORMED BY A CERTAIN DATE IN ORDER TO  
3 MAKE A LEVY FOR THAT CALENDAR YEAR; AND PROVIDING AN EFFECTIVE DATE.  
4

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

6 SECTION 1. That Section 63-807, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-807. LEVY BY NEW TAXING UNITS -- DUTIES OF AUDITOR. ~~Except as other-~~  
9 ~~wise provided by law, n~~No taxing district formed or organized after the first  
10 day of January, in any year, shall be authorized to make a levy for that cal-  
11 endar year, nor shall the auditor of any county in which the taxing district  
12 may be situated be required to extend any levy on behalf of the taxing dis-  
13 trict upon the county rolls extended by him for the year. No existing taxing  
14 district which shall annex any territory after the first day of January of  
15 the current year, shall be authorized to levy a property tax for the year upon  
16 the property situated in the annexed territory and the property shall in all  
17 respects be taxed as if the annexation had not taken place. However, should  
18 any existing school district or school districts divide, consolidate or re-  
19 organize after the assessment date in any year, the board of trustees of the  
20 divided, consolidated or reorganized school district shall have the power  
21 to levy property taxes and certify the levy for the year in the same manner  
22 and according to the same boundaries which the separate school districts in-  
23 volved in the division, consolidation or reorganization could have levied  
24 property taxes had the division, consolidation or reorganization not taken  
25 place.

26 SECTION 2. This act shall be in full force and effect on and after Jan-  
27 uary 1, 2017.