

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 518, As Amended in the Senate

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAX NOTICES; AMENDING SECTION 63-902, IDAHO CODE, TO  
REVISE PROVISIONS REGARDING THE CONTENT OF PROPERTY TAX NOTICES AND TO  
MAKE TECHNICAL CORRECTIONS.

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

SECTION 1. That Section 63-902, Idaho Code, be, and the same is hereby  
amended to read as follows:

63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)  
For property on the property roll or operating property roll, the county tax  
collector must, prior to the fourth Monday of November in each year, mail or  
transmit electronically, as that term is defined in section 63-115, Idaho  
Code, if electronic transmission is requested by the taxpayer, to every  
taxpayer, or to his agent or representative, at his last known ~~post-office~~  
post office address, a tax notice prepared upon forms prescribed in section  
63-219, Idaho Code, which shall contain at least the following:

- (a) The year in which the property tax was levied;
- (b) The name and address of the property owner;
- (c) An accurate description of the property, ~~or,~~ in lieu thereof, the tax number of record;
- (d) The parcel number;
- (e) Full market value for assessment purposes;
- (f) The total amount of property taxes due:
  - (i) State;
  - (ii) County;
  - (iii) City;
  - (iv) School district separately shown as:
    - (A) Maintenance and operation;
    - (B) Bond;
    - (C) Supplemental;
    - (D) Other;
  - (v) And every other tax being separately shown.
- (g) All property tax levies in the tax code area;
- (h) The expiration date of any bond and voter-approved levy;
- (i) The date when such property taxes become delinquent;
- (~~j~~) Notation of delinquencies against said property;
- (~~k~~) Whether an interim payment account exists;
- (~~l~~) The different payment options available to the taxpayer, his agent or representative shall be printed in boldface type in a contrasting color or highlighted on the face of the tax notice;
- (m) The total amount of property taxes for the previous tax year; and
- (n) The information required by paragraph (i) of this subsection may be satisfied if the county treasurer provides an annual insert with the tax

1        notice or a link on the tax notice to the county website where the infor-  
2        ation required by paragraph (i) of this subsection can be accessed. In  
3        addition to including the link to the county website, the county trea-  
4        surer may also include on the tax notice a quick response code to access  
5        the information required by paragraph (i) of this subsection.

6        (2) The tax notices shall be numbered consecutively and the numbers  
7 must be entered upon all property rolls.

8        (3) Tax notices prepared in tax code area format shall state that levy  
9 sheets are available to the public.

10       (4) Levy sheets shall list the total property tax levy for each taxing  
11 district or taxing jurisdiction and the total in each tax code area.

12       (5) If the taxpayer is one other than the equitable titleholder, such as  
13 an escrowee, trustee of trust deed or other third party, the taxpayer shall  
14 deliver to the equitable titleholder a statement of the total amount of prop-  
15 erty taxes billed, on or before the second Monday of December.

16       (6) The tax collector in each county of the state is authorized to de-  
17 stroy all duplicate property tax receipts and microfilm of tax receipts on  
18 file in his office as they reach ten (10) years old. Property tax receipts  
19 may be destroyed if information has been replicated in other storage media.

20       (7) Computer and data processing routines for completion of all phases  
21 of the property tax roll procedures may be utilized with the responsibility  
22 for completion of each office's statutory duties to remain under the super-  
23 vision of that office. Wherever the designation "property roll" appears  
24 within title 63, Idaho Code, data processing or computer procedures and  
25 forms may be substituted as permanent records.

26       (8) The county tax collector must, as soon as possible after the sub-  
27 sequent or missed property roll is delivered to him from the county auditor,  
28 mail or transmit electronically, if electronic transmission is requested by  
29 the taxpayer, a notice to every taxpayer listed on the subsequent or missed  
30 property roll, or to his agent or representative. The notice shall conform  
31 as nearly as possible to the notice required for property listed on the prop-  
32 erty roll.

33       (9) Failure to mail or transmit electronically, if electronic trans-  
34 mission is requested by the taxpayer, such property tax notice, or receipt of  
35 said notice by the taxpayer, shall not invalidate the property taxes, or any  
36 proceedings in the collection of property taxes, or any proceedings in the  
37 foreclosure of property tax liens.

38       (10) No charge, other than property taxes, shall be included on a tax  
39 notice unless the entity placing such charge has received approval from the  
40 board of county commissioners to place such charge on the tax notice and such  
41 entity:

42       (a) Has the authority by law to place a lien on property; and

43       (b) Has the authority to certify such charge to the auditor; and

44       (c) Is required to collect such charge in the same manner provided by  
45 law for the collection of real and personal property taxes.

46       (11) If a taxpayer requests to receive a tax notice electronically, the  
47 request must be made on a form provided by the county tax collector.