

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 625

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO EQUALIZATION OF ASSESSMENTS; AMENDING SECTION 63-502, IDAHO  
2 CODE, TO REVISE A PROVISION REGARDING THE FUNCTION OF THE BOARD OF  
3 EQUALIZATION ON ASSESSMENTS AND TO MAKE TECHNICAL CORRECTIONS; AMEND-  
4 ING SECTION 63-511, IDAHO CODE, TO PROVIDE THAT THE BURDEN OF PROOF  
5 SHALL FALL UPON THE BOARD OF EQUALIZATION IN CERTAIN INSTANCES, TO RE-  
6 VISE PROVISIONS REGARDING AN APPEAL FROM THE BOARD OF EQUALIZATION AND  
7 TO MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING  
8 AN EFFECTIVE DATE.  
9

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

11 SECTION 1. That Section 63-502, Idaho Code, be, and the same is hereby  
12 amended to read as follows:

13 63-502. FUNCTION OF BOARD OF EQUALIZATION ON ASSESSMENTS. The func-  
14 tion of the board of equalization shall be confined strictly to assuring that  
15 the market value for assessment purposes of property has been found by the  
16 assessor, and to the functions provided for in chapter 6, title 63, Idaho  
17 Code, relating to exemptions from taxation. It is hereby made the duty of the  
18 board of equalization to enforce and compel a proper classification and as-  
19 sessment of all property required under the provisions of this title to be  
20 entered on the property rolls, and in so doing, the board of equalization  
21 shall examine the rolls and shall raise or cause to be raised, or lower or  
22 cause to be lowered, the assessment of any property ~~which~~ that in the judg-  
23 ment of the board has not been properly assessed. The board of equalization  
24 must examine and act upon all complaints filed with the board in regard to the  
25 assessed value of any property entered on the property rolls and must correct  
26 any assessment improperly made. The ~~taxpayer~~ assessor shall have the burden  
27 of proof, ~~in seeking refuting the affirmative relief sought by the taxpayer,~~  
28 to establish that the determination of the assessor is ~~erroneous~~ correct,  
29 including any determination of assessed value. A preponderance of the evi-  
30 dence shall suffice to sustain the burden of proof.

31 SECTION 2. That Section 63-511, Idaho Code, be, and the same is hereby  
32 amended to read as follows:

33 63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. (1) Any time within  
34 thirty (30) days after mailing of notice of a decision of the board of equal-  
35 ization, or pronouncement of a decision announced at a hearing, an appeal of  
36 any act, order, or proceeding of the board of equalization, or the failure of  
37 the board of equalization to act, may be taken to the board of tax appeals.  
38 Such appeal may only be filed by the property owner, the assessor, the state  
39 tax commission or ~~by~~ a person aggrieved when he deems such action illegal or

1 prejudicial to the public interest. Nothing in this section shall be con-  
2 strued so as to suspend the payment of property taxes pending said appeal.

3 (2) Notice of such appeal stating the grounds therefor shall be filed  
4 with the county auditor, who shall forthwith transmit to the board of tax  
5 appeals a copy of said notice, together with a certified copy of the min-  
6 utes of the proceedings of the board of equalization resulting in such act,  
7 order, or proceeding, or a certificate to be furnished by the clerk of the  
8 board that said board of equalization has failed to act in the time required  
9 by law on any complaint, protest, objection, application or petition in re-  
10 gard to assessment of the complainant's property, or a petition of the state  
11 tax commission. The county auditor shall also forthwith transmit all evi-  
12 dence taken in connection with the matter appealed. The county auditor shall  
13 submit all such appeals to the board of tax appeals within thirty (30) days  
14 of being notified of the appeal. The board of tax appeals may receive further  
15 evidence and will hear the appeal as provided in chapter 38, title 63, Idaho  
16 Code.

17 (3) Any appeal that may be taken to the board of tax appeals may, during  
18 the same time period, be taken to the district court for the county in which  
19 the property is located.

20 (4) In any appeal taken by the property owner to the board of tax appeals  
21 or the district court pursuant to the provisions of this section, the burden  
22 of proof shall fall upon the board of equalization. In any other appeal taken  
23 to the board of tax appeals or the district court pursuant to this section,  
24 the burden of proof shall fall upon the party seeking affirmative relief to  
25 establish that the valuation from which the appeal is taken is erroneous, or  
26 that the board of equalization erred in its decision regarding a claim that  
27 certain property is exempt from taxation, the value thereof, or any other re-  
28 lief sought before the board of equalization. A preponderance of the evi-  
29 dence shall suffice to sustain the burden of proof. The burden of proof shall  
30 fall upon the ~~party seeking affirmative relief~~ parties as provided in this  
31 subsection and the burden of going forward with the evidence shall shift as  
32 in other civil litigation. The board of tax appeals or the district court  
33 shall render its decision in writing, including therein a concise statement  
34 of the facts found by the court and the conclusions of law reached by the  
35 court. The board of tax appeals or the court may affirm, reverse, modify or  
36 remand any order of the board of equalization, and shall grant other relief,  
37 invoke such other remedies, and issue such orders in accordance with its de-  
38 cision, as appropriate.

39 SECTION 3. An emergency existing therefor, which emergency is hereby  
40 declared to exist, this act shall be in full force and effect on and after  
41 July 1, 2024.