

IN THE SENATE

SENATE BILL NO. 1230

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAXES; AMENDING SECTION 63-1002, IDAHO CODE, TO CLARIFY THAT PAYMENT OF CERTAIN DELINQUENT PROPERTY TAXES SHALL ONLY BE PAID AND ACCEPTED UPON THE OLDEST DELINQUENCY IN THE COUNTY RECORDS.

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

SECTION 1. That Section 63-1002, Idaho Code, be, and the same is hereby amended to read as follows:

63-1002. PAYMENT OF DELINQUENCY -- ORDER -- RECEIPT. (1) Whenever a delinquency exists for any year, the taxpayer may pay to the tax collector any part of such delinquency together with the costs, late charges and interest. Costs include certified mailings, title searches, advertising and all other expenses for the processing and collection of the delinquency. Provided however, that any delinquency shall be applied to costs, collection costs, special assessments, charges, fees, interest, late charges and property tax in the proportion each bears to the total amount due. Payment applied to the property tax shall be posted directly to the roll.

(2) Payment ~~may~~ shall only be paid and accepted upon the oldest delinquency standing on the records of the county tax collector wherein such payment is made unless otherwise authorized by a judicial action. The second one-half (1/2) shall not be considered current if the first one-half (1/2) is delinquent.

(3) Upon payment of a delinquency, the tax collector shall issue to the taxpayer a receipt, if requested by the taxpayer. In the event payment is mailed to the tax collector, the cancelled check may serve as the receipt. Payment of current taxes shall not invalidate any proceeding in the collection of a delinquency.