

IN THE SENATE

SENATE BILL NO. 1357

BY JUDICIARY AND RULES COMMITTEE

AN ACT

1
2 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-1003, IDAHO CODE, TO PROVIDE
3 THAT A PERSONAL PROPERTY TAX LIEN ASSESSED ON A SPECIFIC PERSONAL PROP-
4 ERTY SHALL HAVE PRIORITY OVER A PURCHASE MONEY SECURITY INTEREST IN ONLY
5 THAT SPECIFIC PERSONAL PROPERTY.

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

7 SECTION 1. That Section 63-1003, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-1003. LIEN AND EFFECT OF DELINQUENCY. (1) Any delinquency on real
10 property taxes in accordance with the provisions of this title shall con-
11 stitute a perpetual lien in favor of the county for all property taxes, late
12 charges and interest on the property described and shall entitle the county
13 to a tax deed for such property in the manner provided for in this title. Such
14 delinquency entry shall further constitute prima facie evidence in any legal
15 proceedings in which it may lawfully be used that the property described was
16 subject to appraisal, assessment and taxation at the time the same was as-
17 sessed, that said property was appraised, assessed and equalized according
18 to law, that the property taxes levied on such property were levied according
19 to law, that such taxes were not paid before the delinquency became effec-
20 tive, and that the property and taxes were entered upon the property roll.

21 (2) Any delinquency on personal property taxes in accordance with the
22 provisions of this title shall be a first and prior, perpetual lien, except
23 as otherwise provided by law, upon such personal property and all real and
24 personal property of the owner of such personal property until all property
25 taxes due upon such personal property have been paid. Provided however, a
26 personal property tax lien for taxes assessed on a specific personal prop-
27 erty shall have priority over a purchase money security interest in only that
28 specific personal property.