

STATEMENT OF PURPOSE

RS26871

This legislation proposes amending Section 63-109, Idaho Code, to require the Idaho State Tax Commission to provide written notice to county assessors and commissioners by April 1st of each year if it has reason to believe that a county has improperly assessed a category of property. Failure to notify the county of potential improper assessments would present the tax commission from equalizing the category of property for which it failed to provide written notice.

FISCAL NOTE

The legislation will have a de minimis impact on the state general fund as it only requires the tax commission to provide written notice to counties it believes have improperly assessed categories of property.

Contact:

Senator Dean M. Mortimer
(208) 332-1358
Seth Grigg
(208) 695-7312

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).