

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 518

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAX NOTICES; AMENDING SECTION 63-902, IDAHO CODE, TO  
2 REVISE PROVISIONS REGARDING THE CONTENT OF PROPERTY TAX NOTICES, TO  
3 PROVIDE A CERTAIN PENALTY FOR NONCOMPLIANCE, AND TO MAKE TECHNICAL COR-  
4 RECTIONS.  
5

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

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

9 63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)  
10 For property on the property roll or operating property roll, the county tax  
11 collector must, prior to the fourth Monday of November in each year, mail or  
12 transmit electronically, as that term is defined in section 63-115, Idaho  
13 Code, if electronic transmission is requested by the taxpayer, to every  
14 taxpayer, or to his agent or representative, at his last known ~~post-office~~  
15 post office address, a tax notice prepared upon forms prescribed in section  
16 63-219, Idaho Code, which shall contain at least the following:

- 17 (a) The year in which the property tax was levied;  
18 (b) The name and address of the property owner;  
19 (c) An accurate description of the property, ~~or,~~ in lieu thereof, the  
20 tax number of record;  
21 (d) The parcel number;  
22 (e) Full market value for assessment purposes;  
23 (f) The total amount of property taxes due:  
24 (i) State;  
25 (ii) County;  
26 (iii) City;  
27 (iv) School district separately shown as:  
28 (A) Maintenance and operation;  
29 (B) Bond;  
30 (C) Supplemental;  
31 (D) Other;

- 32 (v) And every other tax being separately shown.  
33 (g) All property tax levies in the tax code area;  
34 (h) The expiration date of any bond;  
35 (i) The date when such property taxes become delinquent;  
36 (j) Notation of delinquencies against said property;  
37 (k) Whether an interim payment account exists;  
38 (l) The different payment options available to the taxpayer, his agent  
39 or representative shall be printed in boldface type in a contrasting  
40 color or highlighted on the face of the tax notice; and  
41 (m) The information required by paragraphs (a) through (h) of this sub-  
42 section for the previous tax year.

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

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

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

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

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

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

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

28 (9) Failure to mail or transmit electronically, if electronic trans-  
29 mission is requested by the taxpayer, such property tax notice, or receipt of  
30 said notice by the taxpayer, shall not invalidate the property taxes, or any  
31 proceedings in the collection of property taxes, or any proceedings in the  
32 foreclosure of property tax liens.

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

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

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

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

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

43 (12) The state tax commission shall withhold the annual distribution of  
44 sales tax distributed pursuant to section 63-3638(10), Idaho Code, for any  
45 county that has not complied with all of the provisions of subsection (1) of  
46 this section. The state tax commission shall withhold and retain such mon-  
47 eys in a reserve account until the county tax collector certifies that such  
48 county has complied with the provisions of subsection (1) of this section, at  
49 which point the state tax commission shall pay any moneys owed to the county  
50 previously in violation of subsection (1) of this section.