

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 119

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1  
2 RELATING TO THE BOARD OF TAX APPEALS; AMENDING SECTION 63-3809, IDAHO CODE,  
3 TO REVISE PROVISIONS REGARDING APPEAL HEARINGS AND TO MAKE A TECHNICAL  
4 CORRECTION.

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

6 SECTION 1. That Section 63-3809, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-3809. HEARINGS ~~--- MATTER CONSIDERED BY BOARD TO BE OF PUBLIC IMPOR-~~  
9 ~~TANCE.~~ (1) Hearing assignments will be made by the chairman.

10 (1~~2~~) A hearing will be conducted and a recommended decision rendered by  
11 a hearing officer or by one (1) member of the board. The recommended decision  
12 shall become final when signed by at least two (2) board members.

13 (2~~3~~) If the recommended decision fails to gain the signature of two (2)  
14 members, the chairman shall direct that a substitute recommended decision be  
15 drafted for submission to board members and which shall become final upon the  
16 signature of two (2) or more members.

17 ~~(3) Prior to a final decision being rendered, if, in the opinion of one~~  
18 ~~(1) or more members of the board, a matter is of sufficient importance to the~~  
19 ~~public, it may be certified for consideration by the entire board either at a~~  
20 ~~hearing or upon a transcript of a hearing held by one (1) of its members and~~  
21 ~~recorded in any suitable manner.~~

22 (4) Following the filing of a timely notice of appeal to the board of tax  
23 appeals for a property tax appeal hearing, a hearing will be set, and con-  
24 ducted, and a decision shall be rendered no later than May 1. An appeal hear-  
25 ing may be delayed or continued upon written agreement of all parties.