

IN THE SENATE

SENATE BILL NO. 1105

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1 RELATING TO BONDS AND LEVIES; AMENDING SECTION 63-803, IDAHO CODE, TO REVISE  
2 PROVISIONS REGARDING BOND AND LEVY INFORMATION TO BE PROVIDED BY TAXING  
3 UNITS AND TO MAKE TECHNICAL CORRECTIONS; AND AMENDING SECTION 63-902,  
4 IDAHO CODE, TO REVISE PROVISIONS REGARDING BOND AND LEVY INFORMATION ON  
5 PROPERTY TAX NOTICES AND TO PROVIDE CORRECT CODE REFERENCES.  
6

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

8 SECTION 1. That Section 63-803, Idaho Code, be, and the same is hereby  
9 amended to read as follows:

10 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing  
11 district is required by law to certify to any county treasurer, county audi-  
12 tor, county assessor, county commissioners, or ~~to any~~ other county officer,  
13 any property tax levy, ~~upon~~ on property located within said district, such  
14 certification shall, notwithstanding any other provision of the law appli-  
15 cable to any such district, be made at the time and in the manner hereinafter  
16 provided.

17 (2) The county auditor shall inform each of the taxing districts within  
18 his county of the taxable value of that district as soon as such value is  
19 known to the auditor, whether the value comes from the appraisal and assess-  
20 ment of real and personal property, ~~or~~ from allocation of the taxable value  
21 of operating property, or from other sources.

22 (3) Using the taxable value of the district, the council, trustees,  
23 board, or other governing body of any taxing district shall certify the total  
24 amount required from a property tax upon property within the district to  
25 raise the amount of money fixed by ~~their~~ its budget as previously prepared or  
26 approved. The amount of money so determined shall be certified in dollars  
27 to the appropriate county commissioners. Any taxing unit, except regional  
28 airport authorities, located in more than one (1) county shall divide its  
29 dollar budget for certification to the separate counties by multiplying the  
30 amount of such budget by a fraction, the numerator of which shall be the total  
31 taxable value of all property in such taxing unit within the county to which  
32 such certification is to be made, and the denominator of which shall be the  
33 total taxable value of property in such taxing unit in all such counties.  
34 Budget certification to the participating counties of regional airport  
35 authorities shall be made in the manner prescribed in section 21-807(10),  
36 Idaho Code. Taxable value shall be certified by the county auditor of each  
37 affected county to such taxing unit and such certification shall be used in  
38 this formula. Except as provided in section 33-805, Idaho Code, relating to  
39 school emergency fund levies, the certification to the county commissioners  
40 required in this section shall be made not later than the Thursday prior  
41 to the second Monday in September, unless, upon application therefor, the  
42 county commissioners grant an extension of not more than seven (7) working

1 days. After receipt of this certification, the county commissioners shall  
 2 make a tax levy as a percent of taxable value of all property in the taxing  
 3 district which, when applied to the tax rolls, will meet the budget require-  
 4 ments certified by such taxing districts.

5 (4) Except as provided in section 50-2908(1), Idaho Code, for the pur-  
 6 pose of this section, "taxable value" shall mean the portion of the equalized  
 7 assessed value, less any exemptions, and the value that exceeds the value of  
 8 the base assessment roll for the portion of any taxing district within a rev-  
 9 enue allocation area of an urban renewal district, located within each tax-  
 10 ing district ~~which~~ that certifies a budget to be raised from a property tax  
 11 levy. When the county auditor is notified of revenues sufficient to cover  
 12 expenses as provided in section 50-2903(5), Idaho Code, taxable value shall  
 13 also include the value that exceeds the value of the base assessment roll for  
 14 the portion of any taxing district within a revenue allocation area. For  
 15 each taxing district, taxable value shall include the value from the prop-  
 16 erty and operating property rolls for the current year and subsequent and  
 17 missed property rolls for the prior year or the best estimate of the subse-  
 18 quent and missed property rolls for the current year.

19 (5) At the time of certifying to the county commissioners the amount re-  
 20 quired from a property tax under subsection (3) of this section, any taxing  
 21 district with one (1) or more voter-approved bonds and levies shall submit to  
 22 the appropriate county tax collector the expiration date of each voter-ap-  
 23 proved bond and levy applicable to the taxing district.

24 SECTION 2. That Section 63-902, Idaho Code, be, and the same is hereby  
 25 amended to read as follows:

26 63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)  
 27 For property on the property roll or operating property roll, the county tax  
 28 collector must, prior to the fourth Monday of November in each year, mail or  
 29 transmit electronically, as that term is defined in section 63-115, Idaho  
 30 Code, if electronic transmission is requested by the taxpayer, to every tax-  
 31 payer, or to his agent or representative, at his last known post office ad-  
 32 dress, a tax notice prepared upon forms prescribed in section 63-219, Idaho  
 33 Code, which shall contain at least the following:

- 34 (a) The year in which the property tax was levied;  
 35 (b) The name and address of the property owner;  
 36 (c) An accurate description of the property or, in lieu thereof, the tax  
 37 number of record;  
 38 (d) The parcel number;  
 39 (e) Full market value for assessment purposes;  
 40 (f) The total amount of property taxes due:  
 41 (i) State;  
 42 (ii) County;  
 43 (iii) City;  
 44 (iv) School district separately shown as:  
 45 (A) Maintenance and operation;  
 46 (B) Bond;  
 47 (C) Supplemental;  
 48 (D) Other;  
 49 (v) And every other tax being separately shown.

1 (g) All property tax levies in the tax code area;

2 (h) The expiration dates of any bond and voter-approved levy all bonds  
 3 and levies approved by voters at an election for each taxing district as  
 4 defined in section 63-3101, Idaho Code, submitted to the tax collector  
 5 pursuant to section 63-803(5), Idaho Code;

6 (i) The date when such property taxes become delinquent;

7 (j) Notation of delinquencies against said property;

8 (k) Whether an interim payment account exists;

9 (l) The different payment options available to the taxpayer, his agent  
 10 or representative shall be printed in boldface type in a contrasting  
 11 color or highlighted on the face of the tax notice; and

12 (m) The total amount of property taxes for the previous tax year; and.

13 ~~(n)~~ 2) The information required by paragraph (i) subsection (1) (h) of  
 14 this subsection may be satisfied if the county treasurer provides an annual  
 15 insert with the tax notice or a link on the tax notice to the county web-  
 16 site where the information required by paragraph (i) subsection (1) (h) of  
 17 this subsection can be accessed. Such information must be archived on the  
 18 county website. In addition to including the link to the county website, the  
 19 county treasurer may also include on the tax notice a quick response code to  
 20 access the information required by paragraph (i) subsection (1) (h) of this  
 21 subsection.

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

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

26 (45) Levy sheets shall list the total property tax levy for each taxing  
 27 district or taxing jurisdiction and the total in each tax code area.

28 (56) If the taxpayer is one other than the equitable titleholder, such  
 29 as an escrowee, trustee of trust deed or other third party, the taxpayer  
 30 shall deliver to the equitable titleholder a statement of the total amount of  
 31 property taxes billed, on or before the second Monday of December.

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

36 (78) Computer and data processing routines for completion of all phases  
 37 of the property tax roll procedures may be utilized with the responsibility  
 38 for completion of each office's statutory duties to remain under the super-  
 39 vision of that office. Wherever the designation "property roll" appears  
 40 within title 63, Idaho Code, data processing or computer procedures and  
 41 forms may be substituted as permanent records.

42 (89) The county tax collector must, as soon as possible after the sub-  
 43 sequent or missed property roll is delivered to him from the county auditor,  
 44 mail or transmit electronically, if electronic transmission is requested by  
 45 the taxpayer, a notice to every taxpayer listed on the subsequent or missed  
 46 property roll, or to his agent or representative. The notice shall conform  
 47 as nearly as possible to the notice required for property listed on the prop-  
 48 erty roll.

49 (910) Failure to mail or transmit electronically, if electronic trans-  
 50 mission is requested by the taxpayer, such property tax notice, or receipt of

1 said notice by the taxpayer, shall not invalidate the property taxes, or any  
2 proceedings in the collection of property taxes, or any proceedings in the  
3 foreclosure of property tax liens.

4 (101) No charge, other than property taxes, shall be included on a tax  
5 notice unless the entity placing such charge has received approval from the  
6 board of county commissioners to place such charge on the tax notice and such  
7 entity:

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

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

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

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