

STATEMENT OF PURPOSE

RS25177

This legislation amends Idaho Code § 63-811 to remove language specifying the date after which a county auditor must deliver a missed property roll to the tax collector. Current statute requires delivery after the first Monday of March in the following year. Removing this requirement will allow taxpayers to receive their tax notice sooner.

FISCAL NOTE

There is no fiscal impact to the General Fund or to the counties. The removal of the delivery date requirement does not change the function of the statute; it allows the delivery of a missed property roll to occur prior to the first Monday of March.

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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).