

IN THE SENATE

SENATE BILL NO. 1230

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-1002, IDAHO CODE, TO CLARIFY  
2 THAT PAYMENT OF CERTAIN DELINQUENT PROPERTY TAXES SHALL ONLY BE PAID AND  
3 ACCEPTED UPON THE OLDEST DELINQUENCY IN THE COUNTY RECORDS.  
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-1002, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-1002. PAYMENT OF DELINQUENCY -- ORDER -- RECEIPT. (1) Whenever a  
9 delinquency exists for any year, the taxpayer may pay to the tax collector  
10 any part of such delinquency together with the costs, late charges and inter-  
11 est. Costs include certified mailings, title searches, advertising and all  
12 other expenses for the processing and collection of the delinquency. Pro-  
13 vided however, that any delinquency shall be applied to costs, collection  
14 costs, special assessments, charges, fees, interest, late charges and prop-  
15 erty tax in the proportion each bears to the total amount due. Payment ap-  
16 plied to the property tax shall be posted directly to the roll.

17 (2) Payment ~~may~~ shall only be paid and accepted upon the oldest delin-  
18 quency standing on the records of the county tax collector wherein such pay-  
19 ment is made unless otherwise authorized by a judicial action. The second  
20 one-half (1/2) shall not be considered current if the first one-half (1/2) is  
21 delinquent.

22 (3) Upon payment of a delinquency, the tax collector shall issue to the  
23 taxpayer a receipt, if requested by the taxpayer. In the event payment is  
24 mailed to the tax collector, the cancelled check may serve as the receipt.  
25 Payment of current taxes shall not invalidate any proceeding in the collec-  
26 tion of a delinquency.