

STATEMENT OF PURPOSE

RS25874

Idaho Code specifies that interest on property taxes is applied from January 1st of the current year, except for the supplemental and missed property rolls. This legislation would require interest for supplemental and missed property taxes to be applied and collected the same as all other property taxes.

FISCAL NOTE

There is no fiscal impact to the General Fund. There may be an increase in late charges and interest payments to taxing districts estimated to not exceed \$10,000 statewide.

Contact:

Seth Grigg  
Idaho Association of Counties  
(208) 695-7312  
Kelli Brassfield  
Idaho Association of Counties  
(208) 514-8737

**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).