

Moved by Anderst

Seconded by Moyle (14)

IN THE HOUSE OF REPRESENTATIVES  
HOUSE AMENDMENT TO S.B. NO. 1277

AMENDMENT TO SECTION 1

1  
2 On page 1 of the printed bill, delete line 9, and insert: "year beginning  
3 on and after January 1, 2020, the first one hundred twelve thousand dollars  
4 (\$10012,000) of the market value".

5 On page 4, following line 35, insert:

6 "(10) The amount by which each exemption approved under this section  
7 exceeds one hundred thousand dollars (\$100,000) shall be deducted from the  
8 new construction roll prepared by the county assessor in accordance with  
9 section 63-301A, Idaho Code, but only to the extent that the amount exceeds  
10 the same deduction made in the previous year.".

AMENDMENT TO THE BILL

11  
12 On page 4, following line 35, insert:

13 "SECTION 2. That Section 63-301A, Idaho Code, be, and the same is hereby  
14 amended to read as follows:

15 63-301A. NEW CONSTRUCTION ROLL. (1) The county assessor shall prepare  
16 a new construction roll, which shall be in addition to the property roll,  
17 which new construction roll shall show:

18 (a) The name of the taxpayer;

19 (b) The description of the new construction, suitably detailed to meet  
20 the requirements of the individual county;

21 (c) A description of the land and its change in use, suitably detailed  
22 to meet the needs of the individual county;

23 (d) The amount of taxable market value added to the property on the cur-  
24 rent year's property roll that is directly the result of new construc-  
25 tion or a change in use of the land or both;

26 (e) The amount of taxable market value added as provided in subsection  
27 (3) (g) of this section as a result of dissolution of any revenue alloca-  
28 tion area;

29 (f) The amount of taxable market value to be deducted to reflect the  
30 adjustments required in this paragraphs ~~(f) (i), (f) (ii), (f) (iii) and~~  
31 ~~(f) (iv) of this subsection:~~

32 (i) Any board of tax appeals or court-ordered value change, if  
33 property has a taxable value lower than that shown on any new con-  
34 struction roll in any one (1) of the immediate five (5) tax years  
35 preceding the current tax year;

36 (ii) Any reduction in value resulting from correction of value im-  
37 properly included on any previous new construction roll as a re-  
38 sult of double or otherwise erroneous assessment;

1 (iii) Any reduction in value, in any one (1) of the immediate five  
2 (5) tax years preceding the current tax year, resulting from a  
3 change of land use classification;

4 (iv) Any reduction in value resulting from the exemption provided  
5 in section 63-602W(4), Idaho Code, in any one (1) of the immediate  
6 five (5) tax years preceding the current tax year; and

7 (v) A reduction in value reflecting a portion of certain homestead  
8 exemptions as provided in section 63-602G(10), Idaho Code.

9 (2) As soon as possible, but in any event by no later than the first Mon-  
10 day in June, the new construction roll shall be certified to the county audi-  
11 tor and a listing showing the amount of value on the new construction roll in  
12 each taxing district or unit be forwarded to the state tax commission on or  
13 before the fourth Monday in July. Provided however, the value shown in sub-  
14 section (3) (f) of this section shall be reported to the appropriate county  
15 auditor by the state tax commission by the third Monday in July and the value  
16 sent by the county auditor to each taxing district. The value established  
17 pursuant to subsection (3) (f) of this section is subject to correction by the  
18 state tax commission until the first Monday in September and any such correc-  
19 tions shall be sent to the appropriate county auditor, who shall notify any  
20 affected taxing districts.

21 (3) The value shown on the new construction roll shall include the tax-  
22 able market value increase from:

23 (a) Construction of any new structure that previously did not exist; or

24 (b) Additions or alterations to existing nonresidential structures; or

25 (c) Installation of new or used manufactured housing that did not pre-  
26 viously exist within the county; or

27 (d) Change of land use classification; or

28 (e) Property newly taxable as a result of loss of the exemption provided  
29 by section 63-602W(3) or (4), Idaho Code; or

30 (f) The construction of any improvement or installation of any equip-  
31 ment used for or in conjunction with the generation of electricity and  
32 the addition of any improvement or equipment intended to be so used, ex-  
33 cept property that has a value allocated or apportioned pursuant to sec-  
34 tion 63-405, Idaho Code, or that is owned by a cooperative or municipal-  
35 ity as those terms are defined in section 61-332A, Idaho Code, or that  
36 is owned by a public utility as that term is defined in section 61-332A,  
37 Idaho Code, owning any other property that is allocated or apportioned.  
38 No replacement equipment or improvements may be included; or

39 (g) Provided such increases do not include increases already reported  
40 on the new construction roll as permitted in paragraphs (j) and (k) of  
41 this subsection, increases in value over the base value of property on  
42 the base assessment roll within an urban renewal revenue allocation  
43 area that has been terminated pursuant to section 50-2909(4), Idaho  
44 Code, to the extent that this increment exceeds the incremental value  
45 as of December 31, 2006, or, for revenue allocation areas formed after  
46 December 31, 2006, the entire increment value. Notwithstanding other  
47 provisions of this section, the new construction roll shall not include  
48 new construction located within an urban renewal district's revenue  
49 allocation area, except as provided in this paragraph; or

1 (h) New construction, in any one (1) of the immediate five (5) tax years  
2 preceding the current tax year, allowable but never included on a new  
3 construction roll, provided however, that, for such property, the value  
4 on the new construction roll shall reflect the taxable value that would  
5 have been included on the new construction roll for the first year in  
6 which the property should have been included.

7 (i) Formerly exempt improvements on state college or state university-  
8 owned land for student dining, housing, or other education-related pur-  
9 poses approved by the state board of education and board of regents of  
10 the university of Idaho as proper for the operation of such state col-  
11 lege or university provided however, such improvements were never in-  
12 cluded on any previous new construction roll.

13 (j) Increases in base value when due to previously determined incre-  
14 ment value added to the base value as required in sections 50-2903 and  
15 50-2903A, Idaho Code, due to a modification of the urban renewal plan.  
16 In this case, the amount added to the new construction roll will equal  
17 the amount by which the increment value in the year immediately preced-  
18 ing the year in which the base value adjustment described in this sub-  
19 section occurs exceeds the incremental value as of December 31, 2006,  
20 or, for revenue allocation areas formed after December 31, 2006, the en-  
21 tire increment value.

22 (k) Increases in base value when due to previously determined incre-  
23 ment value added to the base value as a result of a de-annexation within  
24 a revenue allocation area as defined in section 50-2903, Idaho Code. In  
25 this case, the amount added to the new construction roll will equal the  
26 amount by which the increment value in the year immediately preceding  
27 the year in which the de-annexation described in this subsection occurs  
28 exceeds the incremental value as of December 31, 2006, or, for revenue  
29 allocation areas formed after December 31, 2006, the entire increment  
30 value within the area subject to the de-annexation.

31 (4) The amount of taxable market value of new construction shall be the  
32 change in net taxable market value that is attributable directly to new con-  
33 struction or a change in use of the land or loss of the exemption provided by  
34 section 63-602W(3) or (4), Idaho Code. It shall not include any change in  
35 value of existing property that is due to external market forces such as gen-  
36 eral or localized inflation, except as provided in subsection (3) (g) of this  
37 section.

38 (5) The amount of taxable market value of new construction shall not in-  
39 clude any new construction of property that has been granted a provisional  
40 property tax exemption, pursuant to section 63-1305C, Idaho Code. A prop-  
41 erty owner may apply to the board of county commissioners, if an application  
42 is required pursuant to section 63-602, Idaho Code, for an exemption from  
43 property tax at the time the initial building permits are applied for or at  
44 the time construction of the property has begun, whichever is earlier, or at  
45 any time thereafter.

46 SECTION 3. An emergency existing therefor, which emergency is hereby  
47 declared to exist, this act shall be in full force and effect on and after its  
48 passage and approval, and retroactively to January 1, 2020."

## CORRECTION TO TITLE

1  
2 On page 1, in line 2, delete "PROVIDE"; and delete lines 3 and 4, and  
3 insert: "REVISE PROVISIONS REGARDING THE HOMESTEAD EXEMPTION AND TO MAKE  
4 TECHNICAL CORRECTIONS; AMENDING SECTION 63-301A, IDAHO CODE, TO PROVIDE FOR  
5 THE DEDUCTION OF CERTAIN VALUES FROM THE NEW CONSTRUCTION ROLL AND TO MAKE A  
6 TECHNICAL CORRECTION; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE  
7 APPLICATION."