

## STATEMENT OF PURPOSE

RS28149 / H0015

This bill relates to property tax administration. The main purpose is to make some minor edits and remove obsolete language to make the laws easier to read and understand. This bill changes the due date for an assessment notice to be sent to a property owner on the subsequent property roll from the fourth Monday in November to the third Monday in November. The fourth Monday is the due date for any appeals to be filed making an appeal almost impossible.

Approximately 99.5% of properties are included in the main property rolls. The subsequent property rolls account for less than 1/2 of 1 percent of properties in the state. The number of appeals within that group is even smaller.

This bill removes an obsolete reference to the "widow's exemption" in Code section 50-1008.

### FISCAL NOTE

There is no fiscal impact expected with this date change. The same amount of tax will be owed and collected. Appeals to the sub roll value are rare. An appeal does not change the levy rate. This bill would remove a conflict of the dates but is not expected to result in any fiscal impact.

The widows exemption was replaced by the property tax relief or circuit breaker in 1972. There is no fiscal impact to deleting language that has not been used in almost 50 years.

#### Contact:

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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).**