

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 154, As Amended

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAXATION; PROVIDING A SHORT TITLE; AND AMENDING SECTION  
63-902, IDAHO CODE, TO REQUIRE ADDITIONAL INFORMATION ON THE PROPERTY  
TAX NOTICE AND TO MAKE A TECHNICAL CORRECTION.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. SHORT TITLE. This act may be known and cited as the "Trans-  
parency in Bonding Act."

SECTION 2. That Section 63-902, Idaho Code, be, and the same is hereby  
amended to read as follows:

63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)  
For property on the property roll or operating property roll, the county tax  
collector must, prior to the fourth Monday of November in each year, mail or  
transmit electronically, as that term is defined in section 63-115, Idaho  
Code, if electronic transmission is requested by the taxpayer, to every tax-  
payer, or to his agent or representative, at his last known post-office ad-  
dress, a tax notice prepared upon forms prescribed in section 63-219, Idaho  
Code, which shall contain at least the following:

- (a) The year in which the property tax was levied;
- (b) The name and address of the property owner;
- (c) An accurate description of the property, or in lieu thereof, the tax  
number of record;
- (d) The parcel number;
- (e) Full market value for assessment purposes;
- (f) The total amount of property taxes due:
  - (i) State;
  - (ii) County;
  - (iii) City;
  - (iv) School district separately shown as:
    - (A) Maintenance and operation;
    - (B) Bond;
    - (C) Supplemental;
    - (D) Other;
  - (v) And every other tax being separately shown.
- (g) All property tax levies in the tax code area;
- (h) The date when such property taxes become delinquent;
- (i) Notation of delinquencies against said property;
- (j) Whether an interim payment account exists;
- (k) The different payment options available to the taxpayer, his agent  
or representative shall be printed in boldface type in a contrasting  
color or highlighted on the face of the tax notice.

1 (2) The tax notices shall be numbered consecutively and the numbers  
2 must be entered upon all property rolls.

3 (3) Tax notices prepared in tax code area format shall state that levy  
4 sheets are available to the public.

5 (4) Levy sheets shall list the total property tax levy for each taxing  
6 district or taxing jurisdiction and the total in each tax code area.

7 (5) If the taxpayer is one other than the equitable titleholder, such as  
8 an escrowee, trustee of trust deed or other third party, the taxpayer shall  
9 deliver to the equitable titleholder a statement of the total amount of prop-  
10 erty taxes billed, on or before the second Monday of December.

11 (6) The tax collector in each county of the state is authorized to de-  
12 stroy all duplicate property tax receipts and microfilm of tax receipts on  
13 file in his office as they reach ten (10) years old. Property tax receipts  
14 may be destroyed if information has been replicated in other storage media.

15 (7) Computer and data processing routines for completion of all phases  
16 of the property tax roll procedures may be utilized with the responsibility  
17 for completion of each office's statutory duties to remain under the super-  
18 vision of that office. Wherever the designation "property roll" appears  
19 within title 63, Idaho Code, data processing or computer procedures and  
20 forms may be substituted as permanent records.

21 (8) The county tax collector must, as soon as possible after the sub-  
22 sequent or missed property roll is delivered to him from the county auditor,  
23 mail or transmit electronically, if electronic transmission is requested by  
24 the taxpayer, a notice to every taxpayer listed on the subsequent or missed  
25 property roll, or to his agent or representative. The notice shall conform  
26 as nearly as possible to the notice required for property listed on the prop-  
27 erty roll.

28 (9) Failure to mail or transmit electronically, if electronic trans-  
29 mission is requested by the taxpayer, such property tax notice, or receipt of  
30 said notice by the taxpayer, shall not invalidate the property taxes, or any  
31 proceedings in the collection of property taxes, or any proceedings in the  
32 foreclosure of property tax liens.

33 (10) No charge, other than property taxes, shall be included on a tax  
34 notice unless the entity placing such charge has received approval from the  
35 board of county commissioners to place such charge on the tax notice and such  
36 entity:

37 (a) Has the authority by law to place a lien on property; and

38 (b) Has the authority to certify such charge to the auditor; and

39 (c) Is required to collect such charge in the same manner provided by  
40 law for the collection of real and personal property taxes.

41 (11) If a taxpayer requests to receive a tax notice electronically, the  
42 request must be made on a form provided by the county tax collector.

43 (12) Additionally, the annual property tax notice form shall contain a  
44 list showing each bond of indebtedness that has been approved by voters in  
45 the taxing districts the notice is for, and show each said bond on its own  
46 individual line, with said line(s) to contain the following information in  
47 a clear and easy to read format: the name of the project the bond was passed  
48 for, the ending or payoff date of said bond, the levy rate for said bond, and  
49 the dollar amount due by the recipient of said tax notice for the calendar  
50 year that is being taxed for said bond on said line. Each bond listed shall

1 be a detailed assessment for that specific taxpayer based on their actual tax  
2 bill and obligation.