

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 129

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO TAXING DISTRICT BOUNDARIES; AMENDING SECTION 63-215, IDAHO
2 CODE, TO PROVIDE RIGHTS OF NOTICE AND APPEAL OF THE STATE TAX COMMIS-
3 SION'S DECISION NOT TO RECOGNIZE A TAXING DISTRICT'S CHANGE IN BOUND-
4 ARIES AND TO MAKE TECHNICAL CORRECTIONS.
5

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

7 SECTION 1. That Section 63-215, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-215. LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND
10 FILED. (1) Any taxing district which shall be formed or organized hereafter,
11 or which shall change any existing boundaries hereafter, shall cause one
12 (1) copy of the legal description and map prepared in a draftsmanlike manner
13 which shall plainly and clearly designate the boundaries of such district
14 or municipality as formed or organized, or as altered, to be recorded with
15 the county recorder and filed with the county assessor in the counties within
16 which the unit is located and with the state tax commission within thirty
17 (30) days following the effective date of such formation, organization or
18 alteration but no later than the tenth day of January of the year following
19 such formation, organization or alteration. In the case of fire protection
20 districts, the board of county commissioners approving the boundaries shall
21 be responsible for delivering to the assessor and recorder the map and legal
22 description of the amended district boundaries. Formation, organization or
23 alteration documents that are filed pursuant to this section shall include
24 contact information that is current at the time of filing and that identifies
25 an individual associated with the taxing district.

26 (2) Urban renewal agencies shall comply with the requirements of sub-
27 section (1) of this section when a revenue allocation area within the juris-
28 diction of the urban renewal agency is formed or when the boundaries of such
29 an area are altered.

30 (3) (a) The state tax commission shall review filings required by sub-
31 sections (1) and (2) of this section and if the commission finds that the
32 formation of a district or a change in a district's boundaries fails to
33 provide a proper legal description or fails to correctly identify the
34 boundaries or does not comply with Idaho law relating to boundaries, the
35 state tax commission may direct that the formation or change not be rec-
36 ognized. The state tax commission's review shall not include matters
37 relating to notice, open meetings law requirements or compliance with
38 provisions in Idaho law not relating to boundaries.

39 (b) In the event the state tax commission determines that the forma-
40 tion or change in boundaries should not be recognized, it shall provide
41 written notice to the affected taxing authority. The notice shall
42 state the reasons for the failure to recognize the formation or change

1 in boundaries and shall provide the taxing district with its available
2 remedies. Such a determination and notice shall be provided to the tax-
3 ing authority within twenty-eight (28) days of receipt by the state tax
4 commission of the filing under subsection (1) of this section.

5 (c) The decision of the state tax commission to not recognize a taxing
6 authority's action to form or change existing boundaries shall be sub-
7 ject to judicial review pursuant to the procedures set forth in chapter
8 52, title 67, Idaho Code, and pursuant to the standards set forth in sec-
9 tion 67-5279, Idaho Code. An appeal must be filed by an affected per-
10 son or by the taxing authority, or both, within twenty-eight (28) days
11 of the provision of notice by the state tax commission under paragraph
12 (b) of this subsection. All such cases bringing to question the valid-
13 ity of an annexation under this section shall be advanced as a matter of
14 immediate public interest and concern and shall be heard by the district
15 court in the county in which the property at question lies at the earli-
16 est practicable time as the court may determine.

17 (4) The county assessor, county auditor and state tax commission shall
18 retain on file in their respective offices all copies of legal descriptions
19 of taxing district boundaries and maps filed by the various taxing jurisdic-
20 tions authorized to impose a levy on property.

21 (5) The state tax commission shall be responsible for providing copies
22 of uniform tax code area numbers and maps to the county assessor, county au-
23 ditor and county treasurer and various companies having operating property
24 subject to assessment in the state of Idaho and under the jurisdiction of the
25 state tax commission for assessment and taxation purposes.

26 (6) Unless otherwise specifically authorized to form with noncontigu-
27 ous boundaries, or to annex or ~~de-annex~~ deannex properties so as to make
28 noncontiguous boundaries, all taxing districts shall form with and maintain
29 contiguous boundaries.