

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 164

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1  
2 RELATING TO PROPERTY ASSESSMENT EQUALIZATION; AMENDING SECTION 63-109,  
3 IDAHO CODE, TO REVISE PROVISIONS REGARDING THE EQUALIZATION OF AN AS-  
4 SSESSMENT OF A CATEGORY OF PROPERTY AND TO PROVIDE CERTAIN REQUIREMENTS  
5 FOR NOTICE.

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

7 SECTION 1. That Section 63-109, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 63-109. EQUALIZATION BY CATEGORIES -- IDENTIFICATION AND REASSESS-  
10 MENT. (1) The state tax commission shall publish rules establishing and  
11 defining categories in which various properties will be placed for assess-  
12 ment purposes. If the state tax commission has reason to believe that a  
13 county assessor has improperly assessed a category of property, it shall  
14 provide notice to the county assessor and board of county commissioners of  
15 the alleged improper assessment no later than the first Monday of April.  
16 The notice shall include the grounds upon which the state tax commission  
17 believes the county assessor has improperly assessed a category of property,  
18 as well as any findings, reports, or other documentation supporting the  
19 position of the state tax commission. No equalization shall occur unless no-  
20 tice of an improper assessment pursuant to this subsection has been provided  
21 to the county assessor and board of county commissioners.

22 (2) The state tax commission shall equalize the assessments of property  
23 throughout the state, by categories, as shown by the abstracts transmitted  
24 by the several county auditors, county by county. In such equalization, the  
25 state tax commission shall have power to increase or decrease the total value  
26 of any category of property in any county as shown by the abstract from that  
27 county when, in the opinion of the commission, the value of that category ap-  
28 pearing in such abstract is not just and equal as compared with the value of  
29 other categories of property in that county, or the value of similar cate-  
30 gories of property in other counties, because of its being greater than or  
31 less than the market value. Upon receiving information from any source that  
32 any property in any county of the state has been omitted from the property  
33 roll, or has been improperly assessed, the state tax commission shall have  
34 the power to compel the assessor of such county to assess such property and  
35 place it upon the property roll forthwith, and to compel the reassessment of  
36 all property improperly assessed. The state tax commission is also empow-  
37 ered to identify or order and compel a proper identification of property by  
38 categories for assessment purposes in any county, and to create new cate-  
39 gories for any taxable property, and to order and compel reassessment by the  
40 county assessor of any category or categories of property within the county.

41 (3) Notwithstanding the provisions of subsection (1) of this section,  
42 the state tax commission may equalize the assessment of a category of prop-

1 erty in a county if the state tax commission becomes aware that either a  
2 county assessor has changed the assessed value of a category of property  
3 after the deadline has passed for notice provided for in subsection (1) of  
4 this section or that a county board of equalization improperly categorized  
5 a category of property. The state tax commission shall immediately provide  
6 written notice to the county assessor and board of county commissioners as  
7 soon as it becomes aware of the improper assessment or equalization. In no  
8 event shall the notice be made later than the Monday following the adjourn-  
9 ment of the county board of equalization in July.

10 (4) The state tax commission shall provide a copy of any equalization  
11 order to the county assessor, board of county commissioners, and board of  
12 tax appeals within two (2) weeks of the issuance of the equalization order.  
13 The board of county commissioners shall notify any property owner affected  
14 by the equalization order within two (2) weeks of receiving the equalization  
15 order from the state tax commission. The notice shall include a new assess-  
16 ment notice consistent with the state tax commission order.