

IN THE SENATE

SENATE BILL NO. 1282

BY COMMERCE AND HUMAN RESOURCES COMMITTEE

AN ACT

1 RELATING TO ABSTRACTERS OF TITLE; REPEALING CHAPTER 1, TITLE 54, IDAHO CODE,
2 RELATING TO ABSTRACTERS OF TITLE; AMENDING SECTION 63-307, IDAHO CODE,
3 TO REMOVE A CODE REFERENCE, TO PROVIDE FOR EVIDENCE OF OWNERSHIP, AND TO
4 MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN
5 EFFECTIVE DATE.
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7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 1, Title 54, Idaho Code, be, and the same is
9 hereby repealed.

10 SECTION 2. That Section 63-307, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 63-307. OWNERSHIP IDENTIFICATION. (1) The assessor shall ascer-
13 tain the current ownership of land from documents recorded in the county
14 recorder's office and/or from evidence of ownership furnished to the asses-
15 sor ~~which that~~ is admissible at trial in a civil action ~~pursuant to section~~
16 ~~54-103, Idaho Code.~~ Evidence of ownership admissible in a civil action in-
17 cludes but is not limited to a policy of title insurance or title commitment
18 issued by a duly qualified title insurance company licensed in the state of
19 Idaho.

20 (2) Whenever any person is the owner of, or has contracted to purchase,
21 either an undivided or defined portion of any real property assessed as a
22 whole, such owner or purchaser, upon producing his deed, contract or other
23 muniment of title, to the assessor at any time before the assessor has com-
24 pleted the assessment for that year, may have such assessment changed and
25 corrected accordingly.

26 (3) No mistake in the name of the owner or failure to designate such
27 owner shall in any manner affect the validity of the assessment or tax lien.

28 (4) If the ownership of any property is not known, such property must be
29 assessed in the name of "unknown owner."

30 SECTION 3. An emergency existing therefor, which emergency is hereby
31 declared to exist, this act shall be in full force and effect on and after
32 July 1, 2022.