

IN THE SENATE

SENATE BILL NO. 1080

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAXES; AMENDING SECTION 63-811, IDAHO CODE, TO REMOVE LANGUAGE SPECIFYING THE DATE AFTER WHICH A COUNTY AUDITOR MUST DELIVER A MISSED PROPERTY ROLL TO THE TAX COLLECTOR.

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

SECTION 1. That Section 63-811, Idaho Code, be, and the same is hereby amended to read as follows:

63-811. COMPUTATION OF PROPERTY TAXES -- DUTY OF COUNTY AUDITOR. (1) The county auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the property and operating property rolls, and must deliver the property and operating property rolls to the tax collector on or before the first Monday of November.

(2) The county auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the subsequent property roll, and must deliver the subsequent property roll to the tax collector as soon as possible, without delay, after the first Monday of December.

(3) The county auditor must cause to be computed the amount of the state property tax and the amount of the local property taxes levied on the total taxable value as entered on the missed property roll, and must deliver the missed property roll to the tax collector as soon as possible, without delay, ~~after the first Monday of March of~~ in the year following the year in which the assessment was entered on the missed property roll.

(4) Except as provided in subsection (1)(a) through (e) of section 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall mean the portion of the equalized assessed value, less any exemptions and the value that exceeds the value of the base assessment roll for the portion of any taxing district within a revenue allocation area of an urban renewal district, located within each taxing district which certifies a budget to be raised from a property tax levy.

(5) The county auditor, at the time of delivery to the county tax collector of the property roll, subsequent property roll, missed property roll or operating property roll with all property taxes computed, must subscribe an affidavit to such roll that he has to the best of his knowledge and ability computed the proper amount of property taxes due, and recorded such orders of the board of equalization as have been made and has made no other changes.

(6) Failure of the auditor to make the affidavit shall not affect the validity of any entry on the roll. The making of such affidavit, however, is declared to be a duty pertaining to the office of the county auditor. In every case where the said affidavit is omitted from the real property assessment roll, completed and delivered as aforesaid, the board of county commissioners must require the county auditor to make the same, and upon refusal or

1 neglect of such county auditor to make and subscribe to such affidavit forth-
2 with, the chairman of the said board must immediately file in the district
3 court in the county, an information in writing, verified by his oath, charg-
4 ing such county auditor with refusal or neglect to perform the official du-
5 ties pertaining to his office, and thereupon he must be proceeded against as
6 in such cases provided by law.