

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 30

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO PAYMENT AND COLLECTION OF PROPERTY TAXES; AMENDING SECTION 63-902, IDAHO CODE, TO REQUIRE THAT THE PERCENTAGE CHANGE FROM THE PRIOR YEAR'S PROPERTY TAXES AND THE ACREAGE OF THE PROPERTY ARE INCLUDED IN THE PROPERTY TAX NOTICE; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. 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 to every taxpayer, or to his agent or representative, at his last known post-office address, 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;
- (l) Percentage change in taxes from the prior year by taxing district;

1           (m) The acreage of the property.

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

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

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

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

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

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

21           (8) The county tax collector must, as soon as possible after the subsequent or missed  
22 property roll is delivered to him from the county auditor, mail a notice to every taxpayer listed  
23 on the subsequent or missed property roll, or to his agent or representative. The notice shall  
24 conform as nearly as possible to the notice required for property listed on the property roll.

25           (9) Failure to mail such property tax notice, or receipt of said notice by the taxpayer,  
26 shall not invalidate the property taxes, or any proceedings in the collection of property taxes, or  
27 any proceedings in the foreclosure of property tax liens.

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

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

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

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

35           SECTION 2. This act shall be in full force and effect on and after October 1, 2011.