

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 515

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO SALE OF PERSONAL PROPERTY UPON DELINQUENCY; AMENDING SECTION
2 63-1012, IDAHO CODE, TO PROVIDE AN ALTERNATIVE PROCEDURE FOR THE
3 COLLECTION OF A DELINQUENCY OF ANY PERSONAL PROPERTY TAX.
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-1012, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-1012. SALE OF PERSONAL PROPERTY UPON DELINQUENCY. (1) Upon a
9 delinquency of any personal property tax, the county tax collector shall
10 issue a warrant of distraint or follow the process in subsection (3) of this
11 section for the collection of the delinquency. The warrant of distraint
12 shall bear the date of its issuance, and shall be directed to the county
13 sheriff. The warrant shall give the name of the delinquent taxpayer
14 and his mailing address as ascertained by the county tax collector. The
15 warrant shall also describe generally the personal property upon which
16 the delinquency exists and give the amount of each delinquency. The
17 warrant shall contain a direction to the county sheriff to seize and sell
18 a sufficient amount of the property, or any other personal property of the
19 delinquent taxpayer to be found within the county, with the minimum bid
20 sufficient to pay the delinquency, together with interest and late charges
21 thereon and together with all fees, commissions, mileage and costs accruing
22 thereon.

23 (2) The county tax collector shall keep a record of the date of the
24 issuance of each warrant of distraint and of the return, showing in detail
25 the amount collected or the fact that no personal property belonging to
26 the delinquent taxpayer was found. A record of all warrants of distraint
27 shall, upon their return, be kept by the tax collector for a period of
28 two (2) years. The collection of any delinquency, or the return of a
29 warrant of distraint showing no property found, shall relieve the county
30 sheriff and tax collector and their bondsmen from responsibility of that
31 delinquency. Upon the return of any warrant of distraint showing property
32 taxes uncollected it shall be the duty of the tax collector, when directed
33 by the county commissioners, to commence and prosecute to judgment an action
34 against the delinquent taxpayer, and no property shall be exempt from levy
35 and sale upon execution issued on the judgment.

36 (3) The board of county commissioners may, by resolution, establish a
37 threshold monetary level of delinquency to be used as follows:

38 (a) If the delinquency is below the threshold, the amount may be sent to
39 a private collection agency to collect the amount of the delinquency and
40 all fees allowed by law for the collection agency.

1 (b) If the delinquency is at or above the threshold, a warrant of
2 distrain shall be issued and processed pursuant to subsections (1) and
3 (2) of this section.

4 (c) The threshold amount shall not be greater than one and one-half
5 (1.5) times the cost to print the warrant, prepare the mail notices to
6 the taxpayer and/or lienholder and any other actual cost, not including
7 wages and benefits of personnel.

8 (4) Nothing in this section shall mandate that a board of county
9 commissioners establish a threshold or send any delinquency to private
10 collections.

11 (5) Should a delinquency be forwarded to private collection and remain
12 unpaid for a period of one (1) year, the account will be returned to the
13 county treasurer's office for review and possible further action by the
14 board of county commissioners.