

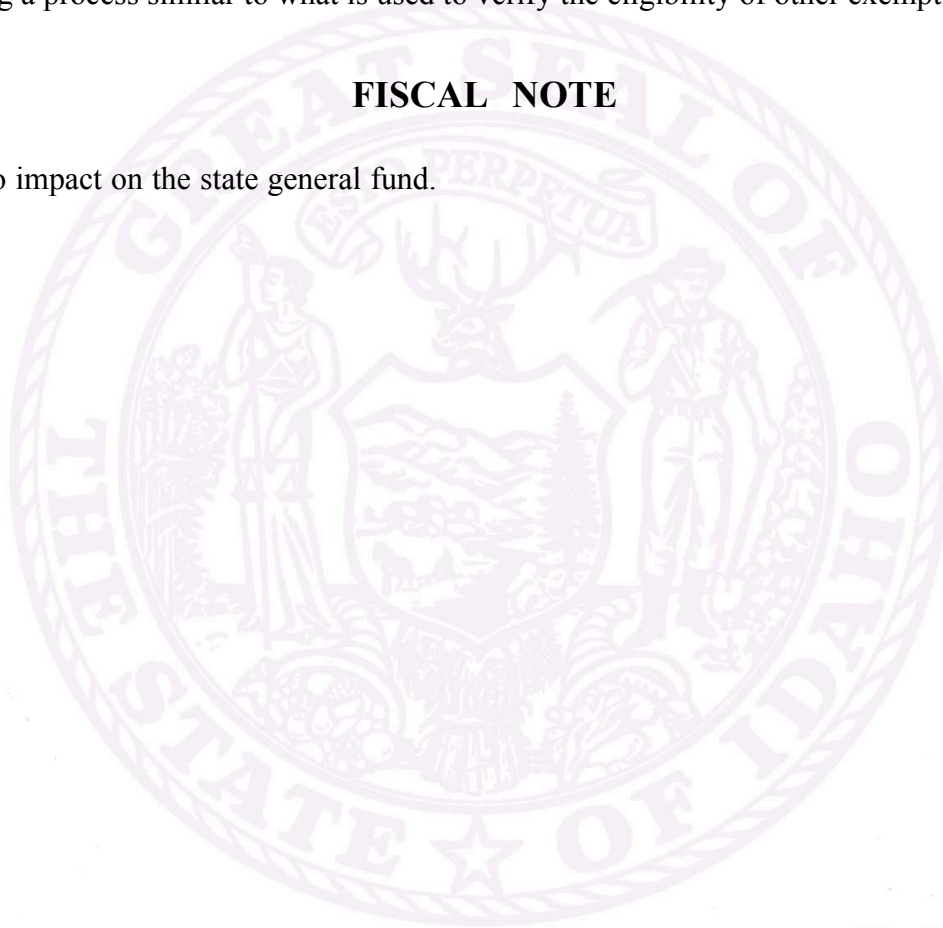
STATEMENT OF PURPOSE

RS20460

The purpose of this bill is to amend Section 63-317, Idaho Code, to allow the county assessor to provide notice to the owner of newly constructed residential improvements or to the landowner upon which the newly constructed residential improvements are located that the improvement will be considered occupied unless the owner indicates by April 15 that the improvement is unoccupied. The intent is to establish a process whereby a form is mailed annually by the county assessor to verify whether or not newly constructed residential improvements have been occupied. Verifying the occupancy status of newly constructed residential improvements is a challenge in many counties. This bill, if enacted, would simplify the process of determining occupancy by establishing a process similar to what is used to verify the eligibility of other exemptions.

FISCAL NOTE

There is no impact on the state general fund.



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