

STATEMENT OF PURPOSE

RS21656

This bill makes several technical corrections to Idaho’s property tax laws.

Section 1 requires taxing districts filing legal descriptions and maps of their boundaries to include contact information.

Section 2 corrects the date referred to in the occupancy tax statute as the occupancy date found in the homeowner’s exemption.

Section 3 clarifies the requirement for the abstracts of the property tax rolls prepared by county auditors to show increment values of revenue allocation areas.

Section 4 provides that appeals of recovery of improperly granted homeowner’s exemptions are made to the county board of equalization.

Section 5 clarifies the date for filing a claim for property tax relief ("circuit breaker") in the event of certain holidays falling on the usual due date.

Section 6. Extends the time for correcting erroneous property tax levies.

FISCAL NOTE

No fiscal effect.

Contact:

Alan Dornfest  
Tax Commission  
(208) 334-7500