

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 95

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-501, IDAHO CODE, TO PROVIDE
2 THAT THE BOARD OF EQUALIZATION SHALL GRANT, ALLOW OR DENY APPLICATIONS
3 FOR EXEMPTION FROM PROPERTY TAX VALUATION AND TO REVISE A PROVISION RE-
4 LATING TO APPEALS HEARD BY THE BOARD; AMENDING SECTION 63-501A, IDAHO
5 CODE, TO REMOVE REFERENCE TO AN EXEMPTION DECISION IN A TAXPAYER'S RIGHT
6 TO APPEAL; AMENDING SECTION 63-602, IDAHO CODE, TO PROVIDE THAT THE
7 BOARD OF EQUALIZATION SHALL HEAR APPLICATIONS FOR TAX EXEMPTIONS AND
8 TO PROVIDE THAT APPEALS SHALL BE HEARD BY THE BOARD OF TAX APPEALS OR
9 DISTRICT COURT; AND DECLARING AN EMERGENCY.
10

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

12 SECTION 1. That Section 63-501, Idaho Code, be, and the same is hereby
13 amended to read as follows:

14 63-501. MEETING OF COMMISSIONERS AS A BOARD OF EQUALIZATION. (1) The
15 county commissioners of each county shall convene as a board of equalization
16 at least once in every month of the year up to the fourth Monday of June for
17 the purpose of equalizing the assessments of property on the property roll
18 and shall meet on the aforesaid date in each year:

19 (a) To complete the equalization of assessments on all property which
20 has not yet been equalized; ~~and~~

21 (b) To grant, allow or deny applications for exemption from property
22 tax valuation; and

23 (c) To hear appeals of assessment or exemption of property which are re-
24 ceived on or before the end of each county's normal business hours on the
25 fourth Monday of June.

26 Upon meeting to complete the equalization of assessments, the board of
27 equalization shall continue in session from day to day until equalization
28 of the assessments of such property has been completed and shall also hear
29 and determine complaints upon allowing or disallowing exemptions under
30 chapter 6, title 63, Idaho Code. The board of equalization must complete
31 such business and adjourn as a board of equalization on the second Monday of
32 July, provided that the board of equalization may adjourn any time prior to
33 the aforesaid date when they have completed all of the business as a board of
34 equalization.

35 The county assessor or his designee shall attend all meetings of the
36 county commissioners in session as a board of equalization and he may make
37 any statements or introduce testimony and examine witnesses on questions
38 before the board of equalization relating to the assessments.

39 (2) The county commissioners of each county in this state shall meet as
40 a board of equalization on the fourth Monday of November in each year for the
41 purpose of:

1 (a) Equalizing the assessments of all property entered upon the subse-
2 quent property roll;

3 (b) Determining complaints and hearing appeals in regard to the assess-
4 ment of such property;

5 (c) Allowing or disallowing exemptions and cancellations claimed un-
6 der the provisions of this title affecting the assessment or taxation of
7 property entered upon the rolls, and having a settlement with the asses-
8 sor and tax collector.

9 The board of equalization shall complete its business and adjourn on
10 or before the first Monday of December in each year, but if other personal
11 or real property is discovered and assessed after the subsequent board of
12 equalization has adjourned, and is entered on the missed property roll, the
13 taxpayer may appeal that assessment to the county commissioners meeting as a
14 board of equalization, for the purposes stated in subsection (2) (a), (b) and
15 (c) of this section, during its monthly meeting in January of the following
16 year, provided however, that said meeting must be no sooner than the first
17 Monday in January.

18 SECTION 2. That Section 63-501A, Idaho Code, be, and the same is hereby
19 amended to read as follows:

20 63-501A. TAXPAYER'S RIGHT TO APPEAL. (1) Taxpayers may file an appeal
21 of an assessment ~~or exemption decision~~ with the county board of equaliza-
22 tion. An appeal shall be made in writing on a form provided by the county
23 board of equalization or assessor and must identify the taxpayer, the prop-
24 erty which is the subject of the appeal and the reason for the appeal. An
25 appeal of an assessment listed on the property roll must be filed on or be-
26 fore the end of the county's normal business hours on the fourth Monday of
27 June. An appeal of an assessment listed on the subsequent property roll must
28 be filed on or before the end of the county's normal business hours on the
29 fourth Monday of November. An appeal of an assessment listed on the missed
30 property roll must be filed on or before the board of equalization adjourns
31 on the day of its January meeting. The board of equalization may consider an
32 appeal only if it is timely filed.

33 (2) Appeals from the county board of equalization shall be made pur-
34 suant to section 63-511, Idaho Code.

35 SECTION 3. That Section 63-602, Idaho Code, be, and the same is hereby
36 amended to read as follows:

37 63-602. PROPERTY EXEMPT FROM TAXATION. (1) Property shall be exempt
38 from taxation as provided in titles 21, 22, 25, 26, 31, 33, 39, 41, 42, 49, 50,
39 67 and 70, Idaho Code, and in chapters 6, 24, 30, 35 and 45, title 63, Idaho
40 Code; provided, that no deduction shall be made in assessment of shares of
41 capital stock of any corporation or association for exemptions claimed under
42 this section, and provided further, that the term "full cash value" wherever
43 used in this act shall mean the actual assessed value of the property as to
44 which an exemption is claimed.

45 (2) The use of the words "exclusive" or "exclusively" in this chapter
46 shall mean used exclusively for any one (1) or more, or any combination of,
47 the exempt purposes provided hereunder and property used for more than one

1 (1) exempt purpose, pursuant to the provisions of sections 63-602A through
 2 63-602NN, Idaho Code, shall be exempt from taxation hereunder so long as the
 3 property is used exclusively for one (1) or more or any combination of the
 4 exempt purposes provided hereunder.

5 (3) All exemptions from property taxation claimed shall be approved an-
 6 nually by the board of ~~county commissioners~~ equalization or unless otherwise
 7 provided:

8 (a) Exemptions pursuant to sections 63-602A, 63-602F, 63-602I,
 9 63-602J, 63-602K for land of more than five (5) contiguous acres,
 10 63-602L(1), 63-602M, 63-602R, 63-602S, 63-602U, 63-602V, 63-602W,
 11 63-602Z, 63-602DD(1), 63-602EE, 63-2431, 63-3502, 63-3502A and
 12 63-3502B, Idaho Code, do not require application or approval by the
 13 board of ~~county commissioners~~ equalization. For all other exemptions
 14 in title 63, Idaho Code, the process of applying is as specified in the
 15 exemption statutes or, if no process is specified and application is
 16 necessary to identify the property eligible for the exemption, annual
 17 application is required. Exemptions in other titles require no appli-
 18 cation.

19 (b) For exemptions that require an application, provided such exemp-
 20 tions are for property otherwise subject to assessment by the county as-
 21 sessor, the application must be made to the ~~county commissioners~~ board
 22 of equalization by ~~April 15 and the taxpayer and county assessor must be~~
 23 ~~notified of any decision by May 15 the fourth Monday in June,~~ unless oth-
 24 erwise provided by law. The decision of the ~~county commissioners~~ and
 25 ~~any subsequent assessment notices sent to the taxpayer~~ board of equal-
 26 ization may be appealed to the ~~county~~ board of equalization tax appeals
 27 or district court pursuant to sections ~~63-501 and 63-501A~~ 63-511, Idaho
 28 Code.

29 (c) For exemptions that require an application, provided such exemp-
 30 tions are for property otherwise subject to assessment by the state tax
 31 commission, application for exemption shall be included with the an-
 32 nual operator's statement as required pursuant to section 63-404, Idaho
 33 Code. Notice of the decision and its effect on the assessment will be
 34 provided in accordance with procedures specified in chapter 4, title
 35 63, Idaho Code. Appeals shall be to the state tax commission in accor-
 36 dance with section 63-407, Idaho Code.

37 SECTION 4. An emergency existing therefor, which emergency is hereby
 38 declared to exist, this act shall be in full force and effect on and after its
 39 passage and approval.