

## STATEMENT OF PURPOSE

### RS21804C1

This legislation amends Sections 63-501, 63-501A, and 63-602 Idaho Code, by removing the 2012 provisions of House Bill 356 requiring the Board of County Commissioners (BOCC) to either approve or deny property tax exemptions, and for the County Board of Equalization (BOE) to hear the appeal of the BOCC's approval or denial.

Prior to 2012, the BOE made annual decisions regarding tax exemptions. Appeals of the decisions were heard by the Board of Tax Appeals (BTA) and/or district court. This change created an additional level of appeal by making the BOCC the decision-maker and adding an appeal to the BOE prior to appealing to the BTA and/or district court. The proposed amendment will revert back to the original law and allow the county BOE to make the decision regarding property tax exemptions. This will be a more effective and efficient use of county resources.

### FISCAL NOTE

There is no fiscal impact on the state General Fund. Counties may experience a savings in administrative costs, dependent on the number of appeals.

#### Contact:

Daniel Chadwick  
Idaho Association of Counties  
(208) 345-9126  
Seth Grigg  
Idaho Association of Counties  
(208) 345-9126