

IN THE SENATE

SENATE BILL NO. 1107

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO REVENUE AND TAXATION; AMENDING SECTION 63-308, IDAHO CODE, TO
2 ESTABLISH PROVISIONS RELATING TO PROVIDING CERTAIN ASSESSMENT NOTICES
3 ELECTRONICALLY TO THE TAXPAYER.
4

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

6 SECTION 1. That Section 63-308, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TAXPAYER. (1) At
9 the taxpayer's request, on a form provided by the assessor, the valuation as-
10 essment notice may be transmitted electronically to the taxpayer.

11 (2) The valuation assessment notice required under the provisions of
12 this chapter shall be ~~delivered~~ transmitted electronically, as that term is
13 defined in section 63-115, Idaho Code, to the taxpayer, or to his agent or
14 representative, or mailed to the taxpayer, or to his agent or representative
15 at his last known post office address no later than the first Monday in June.
16 The original valuation assessment notice so mailed or ~~delivered~~ transmitted
17 electronically must contain notices of all meetings of the board of equal-
18 ization prescribed by this title for the purposes of equalizing assessments
19 of property, and for granting exemptions from taxation. The notice shall,
20 in clear terms, inform the taxpayer of the assessed market value for assess-
21 ment purposes of his property for the current year, and his right to appeal to
22 the county board of equalization. The state tax commission may require that
23 other data or information be shown on the form.

24 (23) In case any changes or corrections are made by the assessor from
25 the original valuation assessment notice, the assessor shall immediately
26 ~~deliver~~ transmit electronically or mail a corrected valuation assessment
27 notice to the taxpayer, or his agent or representative.

28 (34) If the taxpayer is one other than the equitable titleholder, such
29 as an escrowee, trustee of trust deed or other third party, the taxpayer
30 shall ~~deliver~~ transmit electronically or mail to the equitable titleholder
31 a true copy of the valuation assessment notice on or before the second Monday
32 in June.

33 (45) For property entered and assessed on the subsequent property roll
34 pursuant to section 63-311, Idaho Code, the valuation assessment notice
35 shall be ~~delivered~~ transmitted electronically to the taxpayer, his agent or
36 representative, or mailed to the taxpayer, or to his agent or representative
37 at his last known post office address as soon as possible after it is pre-
38 pared, but not later than the fourth Monday in November.

39 (56) For property entered and assessed on the missed property roll pur-
40 suant to section 63-311, Idaho Code, the valuation assessment notice shall
41 be ~~delivered~~ transmitted electronically to the taxpayer, his agent or rep-
42 resentative, or mailed to the taxpayer, or to his agent or representative at

1 his last known post office address as soon as possible after it is prepared,
2 but not later than the first Monday of January of the following year.