

IN THE SENATE

SENATE BILL NO. 1107, As Amended

BY STATE AFFAIRS COMMITTEE

AN ACT

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

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

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

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

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

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

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

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

(56) For property entered and assessed on the missed property roll pursuant to section 63-311, Idaho Code, the valuation assessment notice shall be ~~delivered~~ transmitted electronically to the taxpayer, his agent or rep-

1    resentative, or mailed to the taxpayer, or to his agent or representative at  
2    his last known post office address as soon as possible after it is prepared,  
3    but not later than the first Monday of January of the following year.