

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 383

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO CERTIFICATION OF PROPERTY TAX BUDGETS; AMENDING SECTION 63-803,
2 IDAHO CODE, TO REVISE THE CALCULATION OF TAXABLE VALUE; AMENDING SEC-
3 TION 63-803, IDAHO CODE, AS AMENDED BY SECTION 3, CHAPTER 243, LAWS
4 OF 2013, TO REVISE THE CALCULATION OF TAXABLE VALUE; DECLARING AN
5 EMERGENCY, PROVIDING RETROACTIVE APPLICATION AND PROVIDING EFFECTIVE
6 DATES.
7

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

9 SECTION 1. That Section 63-803, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing
12 district is required by law to certify to any county treasurer, county audi-
13 tor, county assessor, county commissioners or to any other county officer,
14 any property tax levy, upon property located within said district, such cer-
15 tification shall, notwithstanding any other provision of the law applicable
16 to any such district, be made at the time and in the manner hereinafter pro-
17 vided.

18 (2) The county auditor shall inform each of the taxing districts within
19 his county of the taxable value of that district as soon as such value is
20 known to the auditor, whether the value comes from the appraisal and assess-
21 ment of real and personal property, or from allocation of the taxable value
22 of operating property, or from other sources.

23 (3) Using the taxable value of the district, the council, trustees,
24 board or other governing body of any taxing district shall certify the total
25 amount required from a property tax upon property within the district to
26 raise the amount of money fixed by their budget as previously prepared or
27 approved. The amount of money so determined shall be certified in dollars
28 to the appropriate county commissioners. Any taxing unit, except regional
29 airport authorities, located in more than one (1) county shall divide its
30 dollar budget for certification to the separate counties by multiplying the
31 amount of such budget by a fraction, the numerator of which shall be the total
32 taxable value of all property in such taxing unit within the county to which
33 such certification is to be made, and the denominator of which shall be the
34 total taxable value of property in such taxing unit in all such counties.
35 Budget certification to the participating counties of regional airport
36 authorities shall be made in the manner prescribed in section 21-807(10),
37 Idaho Code. Taxable value shall be certified by the county auditor of each
38 affected county to such taxing unit and such certification shall be used in
39 this formula. Except as provided in section 33-805, Idaho Code, relating to
40 school emergency fund levies, the certification to the county commissioners
41 required in this section shall be made not later than the Thursday prior
42 to the second Monday in September, unless, upon application therefor, the

1 county commissioners grant an extension of not more than seven (7) working
2 days. After receipt of this certification, the county commissioners shall
3 make a tax levy as a percent of taxable value of all property in the taxing
4 district which, when applied to the tax rolls, will meet the budget require-
5 ments certified by such taxing districts.

6 (4) Except as provided in subsection (1)(a) through (f) of section
7 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall
8 mean the portion of the equalized assessed value, less any exemptions,
9 ~~except the exemption for personal property in section 63-602KK(2), Idaho~~
10 ~~Code,~~ and the value that exceeds the value of the base assessment roll for
11 the portion of any taxing district within a revenue allocation area of an
12 urban renewal district, located within each taxing district which certifies
13 a budget to be raised from a property tax levy. When the county auditor is
14 notified of revenues sufficient to cover expenses as provided in section
15 50-2903(5), Idaho Code, taxable value shall also include the value that
16 exceeds the value of the base assessment roll for the portion of any taxing
17 district within a revenue allocation area. For each taxing district, tax-
18 able value shall include the value from the property and operating property
19 rolls for the current year and subsequent and missed property rolls for the
20 prior year or the best estimate of the subsequent and missed property rolls
21 for the current year.

22 SECTION 2. That Section 63-803, Idaho Code, as amended by Section 3,
23 Chapter 243, Laws of 2013, be, and the same is hereby amended to read as fol-
24 lows:

25 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing
26 district is required by law to certify to any county treasurer, county audi-
27 tor, county assessor, county commissioners or to any other county officer,
28 any property tax levy, upon property located within said district, such cer-
29 tification shall, notwithstanding any other provision of the law applicable
30 to any such district, be made at the time and in the manner hereinafter pro-
31 vided.

32 (2) The county auditor shall inform each of the taxing districts within
33 his county of the taxable value of that district as soon as such value is
34 known to the auditor, whether the value comes from the appraisal and assess-
35 ment of real and personal property, or from allocation of the taxable value
36 of operating property, or from other sources.

37 (3) Using the taxable value of the district, the council, trustees,
38 board or other governing body of any taxing district shall certify the total
39 amount required from a property tax upon property within the district to
40 raise the amount of money fixed by their budget as previously prepared or
41 approved. The amount of money so determined shall be certified in dollars
42 to the appropriate county commissioners. Any taxing unit, except regional
43 airport authorities, located in more than one (1) county shall divide its
44 dollar budget for certification to the separate counties by multiplying the
45 amount of such budget by a fraction, the numerator of which shall be the total
46 taxable value of all property in such taxing unit within the county to which
47 such certification is to be made, and the denominator of which shall be the
48 total taxable value of property in such taxing unit in all such counties.
49 Budget certification to the participating counties of regional airport

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2 Idaho Code. Taxable value shall be certified by the county auditor of each
3 affected county to such taxing unit and such certification shall be used in
4 this formula. Except as provided in section 33-805, Idaho Code, relating to
5 school emergency fund levies, the certification to the county commissioners
6 required in this section shall be made not later than the Thursday prior
7 to the second Monday in September, unless, upon application therefor, the
8 county commissioners grant an extension of not more than seven (7) working
9 days. After receipt of this certification, the county commissioners shall
10 make a tax levy as a percent of taxable value of all property in the taxing
11 district which, when applied to the tax rolls, will meet the budget require-
12 ments certified by such taxing districts.

13 (4) Except as provided in subsection (1)(a) through (e) of section
14 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall
15 mean the portion of the equalized assessed value, less any exemptions,
16 ~~except the exemption for personal property in section 63-602KK(2), Idaho~~
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18 the portion of any taxing district within a revenue allocation area of an
19 urban renewal district, located within each taxing district which certifies
20 a budget to be raised from a property tax levy. When the county auditor is
21 notified of revenues sufficient to cover expenses as provided in section
22 50-2903(5), Idaho Code, taxable value shall also include the value that
23 exceeds the value of the base assessment roll for the portion of any taxing
24 district within a revenue allocation area. For each taxing district, tax-
25 able value shall include the value from the property and operating property
26 rolls for the current year and subsequent and missed property rolls for the
27 prior year or the best estimate of the subsequent and missed property rolls
28 for the current year.

29 SECTION 3. An emergency existing therefor, which emergency is hereby
30 declared to exist, Section 1 of this act shall be in full force and effect on
31 and after passage and approval, and retroactively to January 1, 2014. Sec-
32 tion 2 of this act shall be in full force and effect on and after January 1,
33 2017.