

IN THE SENATE

SENATE BILL NO. 1236

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAX NOTICES; AMENDING SECTION 63-902, IDAHO CODE, TO  
ALLOW PROPERTY TAX NOTICES TO BE FURNISHED TO TAXPAYERS ELECTRONICALLY  
UPON CERTAIN CIRCUMSTANCES OCCURRING.

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

SECTION 1. That Section 63-902, Idaho Code, be, and the same is hereby  
amended to read as follows:

63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)  
For property on the property roll or operating property roll, the county tax  
collector must, prior to the fourth Monday of November in each year, mail or  
transmit electronically, as that term is defined in section 63-115, Idaho  
Code, if electronic transmission is requested by the taxpayer, to every tax-  
payer, or to his agent or representative, at his last known post-office ad-  
dress, a tax notice prepared upon forms prescribed in section 63-219, Idaho  
Code, which shall contain at least the following:

- (a) The year in which the property tax was levied;
- (b) The name and address of the property owner;
- (c) An accurate description of the property, or in lieu thereof, the tax  
number of record;
- (d) The parcel number;
- (e) Full market value for assessment purposes;
- (f) The total amount of property taxes due:
  - (i) State;
  - (ii) County;
  - (iii) City;
  - (iv) School district separately shown as:
    - (A) Maintenance and operation;
    - (B) Bond;
    - (C) Supplemental;
    - (D) Other;
  - (v) And every other tax being separately shown.

- (g) All property tax levies in the tax code area;
- (h) The date when such property taxes become delinquent;
- (i) Notation of delinquencies against said property;
- (j) Whether an interim payment account exists;
- (k) The different payment options available to the taxpayer, his agent  
or representative shall be printed in boldface type in a contrasting  
color or highlighted on the face of the tax notice.

(2) The tax notices shall be numbered consecutively and the numbers  
must be entered upon all property rolls.

(3) Tax notices prepared in tax code area format shall state that levy  
sheets are available to the public.

1 (4) Levy sheets shall list the total property tax levy for each taxing  
2 district or taxing jurisdiction and the total in each tax code area.

3 (5) If the taxpayer is one other than the equitable titleholder, such as  
4 an escrowee, trustee of trust deed or other third party, the taxpayer shall  
5 deliver to the equitable titleholder a statement of the total amount of prop-  
6 erty taxes billed, on or before the second Monday of December.

7 (6) The tax collector in each county of the state is authorized to de-  
8 stroy all duplicate property tax receipts and microfilm of tax receipts on  
9 file in his office as they reach ten (10) years old. Property tax receipts  
10 may be destroyed if information has been replicated in other storage media.

11 (7) Computer and data processing routines for completion of all phases  
12 of the property tax roll procedures may be utilized with the responsibil-  
13 ity for completion of each office's statutory duties to remain under the su-  
14 pervision of that office. Wherever the designation "property roll" appears  
15 within title 63, data processing or computer procedures and forms may be sub-  
16 stituted as permanent records.

17 (8) The county tax collector must, as soon as possible after the sub-  
18 sequent or missed property roll is delivered to him from the county auditor,  
19 mail or transmit electronically, if electronic transmission is requested by  
20 the taxpayer, a notice to every taxpayer listed on the subsequent or missed  
21 property roll, or to his agent or representative. The notice shall conform  
22 as nearly as possible to the notice required for property listed on the prop-  
23 erty roll.

24 (9) Failure to mail or transmit electronically, if electronic trans-  
25 mission is requested by the taxpayer, such property tax notice, or receipt of  
26 said notice by the taxpayer, shall not invalidate the property taxes, or any  
27 proceedings in the collection of property taxes, or any proceedings in the  
28 foreclosure of property tax liens.

29 (10) No charge, other than property taxes, shall be included on a tax  
30 notice unless the entity placing such charge has received approval from the  
31 board of county commissioners to place such charge on the tax notice and such  
32 entity:

33 (a) Has the authority by law to place a lien on property; and

34 (b) Has the authority to certify such charge to the auditor; and

35 (c) Is required to collect such charge in the same manner provided by  
36 law for the collection of real and personal property taxes.

37 (11) If a taxpayer requests to receive a tax notice electronically, the  
38 request must be made on a form provided by the county tax collector.