

IN THE SENATE

SENATE BILL NO. 1241

BY RESOURCES AND ENVIRONMENT COMMITTEE

AN ACT

RELATING TO IRRIGATION; AMENDING SECTION 43-707, IDAHO CODE, TO REVISE PROVISIONS REGARDING DELINQUENCY OF ASSESSMENTS.

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

SECTION 1. That Section 43-707, Idaho Code, be, and the same is hereby amended to read as follows:

43-707. PAYMENT OF ASSESSMENTS -- WHEN DELINQUENT. Except in districts which have prior to such assessment entered into contracts with the United States requiring payments to the United States on or before December first of that year, on or before the first day of November the secretary must deliver the assessment book to the treasurer of the district, who shall within ten (10) days publish a notice in a newspaper published in each county in which any portion of the district may lie, that said assessments are due and payable and will become delinquent at if not postmarked by or received by five o'clock p.m. on the twentieth day of December next thereafter, and also the times and places at which the payment of the assessments may be made, which notice shall be published for the period of two (2) weeks. If the twentieth day of December falls on a Saturday or Sunday, the assessment postmark or receipt deadline shall be the following Monday. The treasurer must attend at the times and places specified in the notice to receive assessments, which must be paid in lawful money of the United States: provided, that maintenance warrants of the district may be accepted as cash in the hands of the original owner for the payment of the maintenance assessments; and that matured bonds of the district and the accrued interest coupons detached from any of the bonds of the district, when presented by landowners within the irrigation district, may be accepted as cash in payment of assessments levied for bond interest and principal, and in the event that the said bonds so used are of a greater denomination than the said assessments the treasurer shall indorse upon said bond or bonds the amount necessary to pay said assessment or assessments and the date of said payment, and take a receipt from such bond holder for the amount so credited, and either such receipt describing the bond so indorsed or such indorsement shall be prima facie evidence that the said sum so indorsed has been paid on said bond or bonds. He must mark the date of payment of any assessment in the assessment book opposite the name of the person paying and give a receipt to such person, specifying the amount of the assessment and the amount paid with a description of the property assessed. ~~On the twentieth day of December, at five o'clock p.m. of each year, all u~~Unpaid assessments for the current year are delinquent if not postmarked by or received by five o'clock p.m. on the twentieth day of December or the following Monday should the twentieth day of December fall on a Saturday or Sunday; provided, that if any person ~~shall~~ pays one-half (1/2) of his assessment before ~~they~~ it becomes delinquent as aforesaid, the remaining

1 one-half (1/2) shall not become delinquent until the twentieth day of June
2 at five o'clock p.m. of each year if not received or postmarked by the same,
3 or the following Monday should the twentieth day of June fall on a Saturday
4 or Sunday.

5 Where subdivided parcels have been combined for assessment purposes as
6 permitted by section 43-701, Idaho Code, payment of any assessment against
7 the parcels in the combined area shall be made by the designated person or
8 by someone acting under his authority, by a single remittance or, if payment
9 is made in two (2) installments, then by two (2) remittances. It shall be
10 the responsibility of the owners of the parcels within the combined area to
11 determine their respective shares of the assessment and to provide funds to
12 the designated person for payment of their respective shares thereof.

13 The treasurer of the district shall not be required to accept partial
14 payments of any installment of an assessment.