

IN THE SENATE

SENATE BILL NO. 1242

BY RESOURCES AND ENVIRONMENT COMMITTEE

AN ACT

1
2 RELATING TO IRRIGATION; AMENDING SECTION 43-715, IDAHO CODE, TO CLARIFY WHEN
3 PERSONS SHALL BE ENTITLED TO BECOME PURCHASERS OF THE RIGHTS OF THE DIS-
4 TRICT IN UNREDEEMED DELINQUENCY ENTRIES AND TO MAKE TECHNICAL CORREC-
5 TIONS.

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

7 SECTION 1. That Section 43-715, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 43-715. DELINQUENT ASSESSMENTS -- SALE OF RIGHTS TO TAX DEED -- PUR-
10 CHASER'S RIGHTS AFTER REDEMPTION PERIOD. (1) After the delinquency list has
11 been filed with the county recorder and prior to the expiration of the pe-
12 riod of redemption, the board may by written assignment convey its right to
13 tax deed on any delinquency entry to any person paying to the treasurer the
14 amount of such delinquency entry, together with the penalty and interest to
15 the date of assignment as required in case of redemption. Whereupon, the
16 treasurer shall note such assignment opposite the entry on his list of delin-
17 quency entries and in case of subsequent redemption thereof, he shall pay the
18 amount so received in redemption to the assignee upon surrender of the tax
19 certificate reassigned to the district; provided, however, that no assign-
20 ment shall be made unless all prior assessments against the lands covered by
21 such delinquency entry be first fully paid.

22 (2) ~~During such time~~ When the board exercises its discretionary assign-
23 ment rights under subsection (1) of this section, any person shall be enti-
24 tled to become a purchaser of the rights of the district in any unredeemed
25 delinquency entry and the board shall make to the purchaser a proper tax cer-
26 tificate therefor upon receipt of said sums in cash.

27 (3) After the expiration of the period of redemption, the owner of any
28 tax certificate shall be entitled to tax deed thereon upon delivering to the
29 treasurer his tax certificate from the district, with proper assignments
30 from any previous owner; or, in case of the loss of the tax certificate, of
31 satisfactory proof that he is the owner of the tax certificate; provided,
32 that notice of the pending issuance of tax deed has been served as required
33 by section 43-717, Idaho Code, and that, after compliance with section
34 43-719(1) or (2), Idaho Code, the board has directed the treasurer to issue
35 the tax deed. Any tax certificate upon which tax deed has not been claimed by
36 the owner of the tax certificate within two (2) years from the expiration of
37 the period of redemption shall become null and void.