

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 390

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-509, IDAHO CODE, TO REMOVE  
2 THE REQUIREMENT THAT COUNTY PROPERTY ASSESSMENT ROLL ABSTRACTS BE SENT  
3 TO THE STATE TAX COMMISSION BY CERTIFIED MAIL AND TO MAKE TECHNICAL COR-  
4 RECTIONS.  
5

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

7 SECTION 1. That Section 63-509, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 63-509. DELIVERY OF ROLLS TO COUNTY AUDITOR -- ABSTRACTS OF ROLLS. (1)  
10 On or before the second Monday of July the board of equalization must de-  
11 liver the property rolls, with all changes, corrections and additions and  
12 exemptions from taxation entered therein, to the county auditor. It shall  
13 be the duty of the county auditor to cause to be prepared the roll for deliv-  
14 ery to the county tax collector on or before the first Monday of November.  
15 It shall be the duty of the county auditor to cause to be prepared a total  
16 of the amount and value of each category of property and prepare an abstract  
17 of all the property entered upon the roll in the manner and form required by  
18 the state tax commission. Such forms must show, but need not be limited to,  
19 the market value for assessment purposes of all property by categories, and  
20 the exemptions from taxation allowed by categories. Any abstracts needed  
21 by and prepared for the state tax commission must be delivered by certified  
22 mail to the state tax commission by the fourth Monday of July. The abstracts  
23 will show the increment value as defined in section 50-2903, Idaho Code, in  
24 any revenue allocation area established pursuant to chapters 20 and 29, ti-  
25 tle 50, Idaho Code, and the value of exemptions granted pursuant to sections  
26 63-602G, 63-602K, 63-602P, 63-602X, 63-602AA, 63-602BB and 63-602CC, Idaho  
27 Code, as well as the net taxable value for each of the categories. The ab-  
28 stracts shall be prepared and duly verified and must show a correct classi-  
29 fication of all the property in accordance with the classification of such  
30 property upon the property roll, and all matters and things required to be  
31 shown upon the abstracts must be entered.

32 (2) The subsequent property roll shall be delivered to the county audi-  
33 tor as soon as possible after the first Monday in December. The county au-  
34 ditor shall deliver the subsequent property roll to the county tax collector  
35 without delay.

36 (3) The missed property roll shall be delivered to the county auditor as  
37 soon as possible, but no later than the first Monday in March of the succeed-  
38 ing year. The county auditor shall deliver the missed property roll to the  
39 county tax collector without delay.

40 (4) The county auditor must cause to be prepared abstracts of the com-  
41 bined subsequent and missed property rolls as prescribed in subsection (1)

1 of this section and submit the abstracts ~~by certified mail~~ to the state tax  
2 commission on or before the first Monday in March of the succeeding year.