

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 391

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE IDAHO STATE TAX COMMISSION; AMENDING SECTION 63-105A, IDAHO
2 CODE, TO CHANGE THE DATE BY WHICH THE STATE TAX COMMISSION MUST CORRECT
3 AND REPORT PROPERTY ASSESSMENT ERRORS TO THE COUNTY AUDITOR AND COUNTY
4 TAX COLLECTOR AND TO MAKE TECHNICAL CORRECTIONS.
5

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

7 SECTION 1. That Section 63-105A, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-105A. POWERS AND DUTIES -- PROPERTY TAX. The state tax commission
10 shall be the state board of equalization. In addition to other powers and
11 duties vested in it, the state tax commission shall have the power and duty:

12 (1) To supervise and coordinate the work of the several county boards of
13 equalization.

14 (2) To secure, tabulate and keep records of valuations of all classes of
15 property throughout the state, and, for that purpose, to have access to all
16 records and files of state offices and departments and county and municipal
17 offices, and to require all public officers and employees whose duties make
18 it possible to ascertain valuations, including valuations of public utili-
19 ties for ~~rate-making~~ ratemaking purposes, to file reports with the state tax
20 commission, giving such information as to valuation and the source thereof.
21 The nature and kind of the tabulations, records of valuations and require-
22 ments from public officers as stated herein, shall be in such form and cover
23 such valuations as the state tax commission may prescribe.

24 (3) To coordinate and direct a system of property taxation throughout
25 the state.

26 (4) To require all assessments of property in this state to be made ac-
27 cording to law; and for that purpose to correct, when it finds the same to be
28 erroneous, any assessments made in any county, and require correction of the
29 county assessment records accordingly.

30 (5) To prescribe forms and to specify and require information with re-
31 lation to any duty or power of the state tax commission except as provided in
32 section 63-219, Idaho Code.

33 (6) To instruct, guide, direct and assist the county assessors and
34 county boards of equalization as to the methods best calculated to secure
35 uniformity in the assessment and equalization of property taxes, to the end
36 that all property shall be assessed and taxed as required by law.

37 (7) To reconvene, whenever the state tax commission may deem necessary,
38 any county board of equalization, notwithstanding the limitations of chap-
39 ter 5, title 63, Idaho Code, for equalization purposes and for correction of
40 errors. The county board of equalization, when so reconvened, shall have no
41 power to transact any business except that for which it is specially recon-
42 vened, or such as may be brought before it by the state tax commission.

1 (8) To require prosecuting attorneys to institute and prosecute ac-
2 tions and proceedings in respect to penalties, forfeitures, removals and
3 punishments for violations of law in connection with the assessment and tax-
4 ation of property. It shall be the duty of such officers to comply promptly
5 with the requirements of the state tax commission in that relation.

6 (9) To require individuals, partnerships, companies, associations and
7 corporations to furnish such information as the state tax commission may re-
8 quire concerning their capital, funded or other debt, current assets and li-
9 abilities, value of property, earnings, operating and other expenses, taxes
10 and all other facts ~~which~~ that may be needed to enable the state tax commis-
11 sion to ascertain the value and the relative tax burden borne by all kinds of
12 property in the state, and to require from all state and local officers such
13 information as may be necessary to the proper discharge of the duties of the
14 state tax commission.

15 (10) To visit, as a state tax commission or by individual members or
16 agents thereof, whenever the state tax commission shall deem it necessary,
17 each county of the state, for the investigation and direction of the work and
18 methods of assessment and equalization, and to ascertain whether or not the
19 provisions of law requiring the assessment of all property, not exempt from
20 taxation, and just equalization of the same have been or are being properly
21 administered and enforced.

22 (11) To carefully examine all cases where evasion or violation of the
23 laws of assessment and taxation of property is alleged, complained of, or
24 discovered, and to ascertain wherein existing laws are defective or are im-
25 properly or negligently administered.

26 (12) To correct its own errors in property assessment at any time before
27 the ~~first third~~ Monday in November, October and report such correction to the
28 county auditor and county tax collector, who shall thereupon enter the cor-
29 rection upon the operating property roll.

30 (13) To apportion annually to the state and the respective counties any
31 moneys received by the state from the United States or any agency thereof, as
32 payments in lieu of property taxes; provided, that said moneys shall be ap-
33 portioned in the same amounts, and to the same governmental divisions as the
34 property taxes, in lieu of which payments are made, would be apportioned,
35 if they were levied. The state treasurer and the state controller shall be
36 bound, in making distribution of moneys so received, by the apportionment
37 ordered by the state tax commission.

38 (14) To make administrative construction of property tax law whenever
39 necessary or requested by any officer acting under such laws, and until ju-
40 dicially overruled, such administrative construction shall be binding upon
41 the inquiring officer and all others acting under such laws.

42 (15) To require the attendance of any assessor in the state at such time
43 and place as may be designated by the commission, and the actual and neces-
44 sary expenses of any assessor in attending any such meeting shall be a legal
45 claim against his county.

46 (16) To analyze the work of county assessors at any time and to have and
47 possess all rights and powers of such assessors for the examination of per-
48 sons and property, and for the discovery of property subject to taxation;
49 and if it shall ascertain that any taxable property is omitted from the prop-
50 erty rolls or is not assessed or valued according to law, it shall bring the

1 same to the attention of the assessor of the proper county in writing, and if
2 such assessor shall neglect or refuse to comply with the request of the state
3 tax commission to place such property on the property rolls, or correct such
4 incorrect assessment or valuation, the state tax commission shall have the
5 power to prepare a supplemental roll, which supplemental roll shall include
6 all property required by the state tax commission to be placed on the prop-
7 erty roll and all corrections to be made. Such supplement shall be filed with
8 the assessor's property roll, and shall thereafter constitute an integral
9 part thereof to the exclusion of all portions of the original property rolls
10 inconsistent therewith, and shall be submitted therewith to the county board
11 of equalization.

12 (17) To provide a program of education and an annual appraisal school
13 for its employees, for county commissioners and for the assessors of the var-
14 ious counties of this state. Additionally, the state tax commission shall
15 provide for the establishment of a property tax appraiser and cadastral cer-
16 tification program. Such program shall include, ~~as~~ at a minimum, a writ-
17 ten examination prepared, administered and graded under the supervision and
18 control of an examination committee; such committee is to be composed as the
19 state tax commission may provide by rule. The state tax commission's rules
20 shall include, but need not be limited to, the following:

21 (a) The composition of the examination committee, provided however,
22 that the committee shall include a representative of the counties, an
23 agent of the state tax commission and a representative of a professional
24 appraisal association within this state. The representative of the
25 counties together with the representatives of such professional ap-
26 praisal association shall constitute a majority of the committee.

27 (b) The frequency with which the examination shall be given.

28 (c) A reasonable review procedure by which examinees having complaints
29 may seek review of the examination committee.

30 (d) The establishment of a reasonable period of time within which a
31 county appraiser must meet the certification requirements as a condi-
32 tion to continued employment by the county as a certified property tax
33 appraiser.

34 (18) To report at least quarterly to the revenue and taxation committee
35 of the house of representatives and to the joint senate finance-house appro-
36 priations committee on its program to assist the counties with the property
37 tax assessments.

38 (19) To transmit to the governor and to the legislature, an annual re-
39 port, with the state tax commission's recommendations as to such legislation
40 as will correct or eliminate defects in the operations of the property tax
41 laws and will equalize taxation within the state. Said annual report shall
42 include a comprehensive study of the property tax laws and detailed statis-
43 tical information concerning the operation of the property tax laws of this
44 state. Said report shall be submitted prior to the meeting of any regular
45 session of the legislature.

46 (20) To maintain a forest land and forest product tax section to perform
47 the functions and duties of the state tax commission under the provisions of
48 chapter 17, title 63, Idaho Code.