

IN THE SENATE

SENATE BILL NO. 1231

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-903, IDAHO CODE, TO PROVIDE  
2 FOR THE ASSESSMENT OF LATE CHARGES AND INTEREST ON DELINQUENT PROPERTY  
3 TAX PAYMENTS FOR PROPERTY ON THE SUBSEQUENT OR MISSED PROPERTY ROLL AND  
4 TO MAKE TECHNICAL CORRECTIONS.  
5

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

7 SECTION 1. That Section 63-903, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 63-903. WHEN PAYABLE. (1) All property taxes extended on the property  
10 and operating property rolls shall be due and payable in full to the tax col-  
11 lector without late charges and interest on or before December 20 of the year  
12 in which the property taxes are levied. The property taxes may be paid in  
13 full or paid in two (2) halves, the first half on or before December 20 with a  
14 grace period extending to June 20 for the second half if the first half is to-  
15 tally paid.

16 (2) Any portion of a property tax may be paid at any time, but nothing  
17 in this section shall excuse costs, interest or late charges pursuant to sec-  
18 tion 63-1002, Idaho Code.

19 (3) If the first one-half (1/2) is not totally paid on or before Decem-  
20 ber 20, late charges as defined in section 63-201, Idaho Code, and inter-  
21 est as defined provided in section 63-1001, Idaho Code, shall be assessed.  
22 If the first one-half (1/2) of the property tax has been paid in part, late  
23 charges and interest shall be calculated on the remaining first half tax due.

24 (4) If the second one-half (1/2) is not totally paid on or before June  
25 20, late charges as defined in section 63-201, Idaho Code, and interest as  
26 defined provided in section 63-1001, Idaho Code, shall be assessed. If the  
27 second one-half (1/2) has been paid in part, late charges and interest shall  
28 be calculated on the remaining property tax due.

29 (5) Property taxes on the subsequent or missed property roll shall be  
30 billed within thirty (30) days after delivery of the property roll to the  
31 county tax collector or as otherwise provided ~~for~~. The tax collector shall  
32 notify the property owner of the property taxes due without delay after de-  
33 livery of the property roll. Delinquency occurs if the tax remains unpaid  
34 thirty (30) days after the bills are mailed. Late charges as defined in sec-  
35 tion 63-201, Idaho Code, and interest as provided in section 63-1001, Idaho  
36 Code, shall be assessed in the same manner as all other property taxes.

37 (6) All property taxes and fees, together with any costs, late charges  
38 and interest collected by the county tax collector shall be remitted to the  
39 county auditor as provided in section 63-1201, Idaho Code.

40 (7) Payment of any current property taxes shall not invalidate any pro-  
41 ceeding in the collection of a delinquency.