



Eric Milstead
Director

Legislative Services Office

Idaho State Legislature

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MEMORANDUM

TO: Senators RICE, Grow, Burgoyne and,
Representatives COLLINS, Stevenson, Erpelding

FROM: Kristin Ford - Division Manager

DATE: June 05, 2019

SUBJECT: Temporary Rule

IDAPA 35.01.03 - Property Tax Administrative Rules - Adoption of Temporary Rule - Docket No.
35-0103-1907

We are forwarding this temporary rule to you for your information only. No analysis was done by LSO. This rule is posted on our web site. If you have any questions, please call Kristin Ford at the Legislative Services Office at (208) 334-4845. Thank you.

Attachment: Temporary Rule

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IDAPA 35 – STATE TAX COMMISSION
35.01.03 – PROPERTY TAX ADMINISTRATIVE RULES
DOCKET NO. 35-0103-1907
NOTICE OF RULEMAKING – ADOPTION OF TEMPORARY RULE

EFFECTIVE DATE: The effective date of the temporary rule is January 1, 2019.

AUTHORITY: In compliance with Sections 67-5226, Idaho Code, notice is hereby given this agency has adopted a temporary rule. The action is authorized pursuant to Sections 67-5221(1) and 63-105A, Idaho Code.

DESCRIPTIVE SUMMARY: The following is the required finding and concise statement of its supporting reasons for adopting a temporary rule:

RULE 717 - Amends existing rule to provide for Property Tax Reduction and 100% Service-connected Disabled Veterans Property tax benefits to parcels paying occupancy tax throughout the calendar year.

TEMPORARY RULE JUSTIFICATION: Pursuant to Sections 67-5226(1)(b), Idaho Code, the Governor has found that temporary adoption of the rule is appropriate for the following reasons:

Due to the emergency clause in House Bill (HB) 62

FEE SUMMARY: Pursuant to Section 67-5226(2), the Governor has found that the fee or charge being imposed or increased is justified and necessary to avoid immediate danger and the fee is described herein: N/A

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the temporary rule, contact Alan Dornfest, (208) 334-7742.

Dated this 5th day of June, 2019.

Alan Dornfest, Property Tax Policy Bureau Chief
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THE FOLLOWING IS THE TEXT OF THE TEMPORARY RULE FOR DOCKET NO. 35-0103-1907
(Only Those Sections With Amendments Are Shown.)

717. PROCEDURE AFTER CLAIM APPROVAL (RULE 717).

Sections 63-115, 63-317, and 63-707, Idaho Code

01. **Formatting Requirements.** The property tax reduction roll ~~shall~~ and supplemental occupancy tax reduction roll will be formatted as required by Section 63-707, Idaho Code. ~~(3-30-01)(1-1-19)T~~

02. **Preliminary Property Tax Reduction Roll.** Except as provided in Subsections 717.06 and 717.07 of this rule, ~~the~~ roll, certified by the assessor to the county auditor and the State Tax Commission by June 1st of each year, ~~shall will~~ be termed the preliminary property tax reduction roll. The preliminary property tax reduction and occupancy tax reduction roll ~~shall will~~ list property tax reduction claimants in alphabetical order unless the State Tax Commission grants permission for claimants to be listed in an alternate order. Each original claim form ~~shall will~~ be submitted to the State Tax Commission in the same order as shown on the preliminary property tax reduction roll. ~~(3-29-12)(1-1-19)T~~

03. **Final Property Tax Reduction Roll.** Except as provided in Subsections 717.06 and 717.08 of this rule, ~~the~~ completed property tax reduction roll, certified by each county clerk to the State Tax Commission by the fourth (4th) Monday in October, ~~shall will~~ be termed the final property tax reduction roll. The final property tax reduction roll ~~shall will~~ list property tax reduction claimants and occupancy tax reduction claimants who applied by September 1, in the same order as shown on the preliminary property tax reduction roll, ~~except that all fully disapproved claimants shall be deleted and not shown on the final property tax reduction roll.~~ Erroneous claims which are partially or fully disapproved by the State Tax Commission ~~shall will~~ be shown on the final property tax reduction roll after the county clerk has made all adjustments or corrections listed on the notice sent to the county auditor pursuant to Section 63-707(6), Idaho Code, termed county change letter. ~~(3-30-01)(1-1-19)T~~

04. **Certification of Electronic Property Tax Reduction Roll by County Assessor.** The county assessor will certify the property tax reduction roll to the county auditor and send a copy to the State Tax Commission by June 1st of each year. In addition, each county assessor will also send a copy of ~~this certified~~ all claims listed on the roll to the State Tax Commission. Claims are to be sent in a password protected electronic data file formatted as directed or approved by the State Tax Commission. ~~Each county assessor will contact the State Tax Commission to receive a password.~~ This password protected electronic roll will contain the following information: ~~(3-29-12)(1-1-19)T~~

- a. Claimant's Social Security Number. ~~List the claimant's social security number.~~ ~~(3-30-07)(1-1-19)T~~
- b. Claimant's Date of Birth. ~~List the claimant's date of birth.~~ ~~(3-30-07)(1-1-19)T~~
- c. Claimant's Last Name. ~~List the claimant's last name.~~ ~~(3-30-07)(1-1-19)T~~
- d. Claimant's First Name. ~~List the claimant's first name.~~ ~~(3-30-07)(1-1-19)T~~
- e. Claimant's Spouse's Social Security Number. ~~List the social security number for the spouse of the claimant.~~ ~~(3-30-07)(1-1-19)T~~
- f. Claimant's Spouse's Date of Birth. ~~List the date of birth for the spouse of the claimant.~~ ~~(3-30-07)(1-1-19)T~~
- g. Claimant's Spouse's Last Name. ~~List the last name for the spouse of the claimant.~~ ~~(3-30-07)(1-1-19)T~~
- h. Claimant's Spouse's First Name. ~~List the first name for the spouse of the claimant.~~ ~~(3-30-07)(1-1-19)T~~
- i. Claimant's Telephone Number. ~~List the claimant's telephone number.~~ ~~(3-30-07)(1-1-19)T~~
- j. Claimant's Address. ~~List the claimant's address.~~ ~~(3-30-07)(1-1-19)T~~

- k. Claimant's City. *List the city where the claimant lives.* (3-30-07)(1-1-19)T
- l. Claimant's State. List the postal abbreviation for the state *where the claimant lives.* (3-30-07)(1-1-19)T
- m. Claimant's Zip Code. *List the claimant's zip code.* (3-30-07)(1-1-19)T
- n. Claimant's Parcel Number(s). List the parcel number for the property on which the claimant is receiving the homeowner's exemption. When more than one (1) parcel owned by the claimant is eligible, list all eligible parcel numbers. (3-30-07)
- o. Current Year. *List the current year.* (3-30-07)(1-1-19)T
- p. Claimant's County Number. *List the number of the county where the claimant lives.* (3-30-07)(1-1-19)T
- q.* ~~q.~~ *Term of Direct Address. List the appropriate term of direct address; that is, "Mr.," "Ms.," or "Mr. & Mrs."* (3-30-07)
- ~~r.~~ ~~q.~~ Income Data. *List income data.* (3-30-07)(1-1-19)T
- ~~s.~~ ~~r.~~ Identify New Applicants. Identify claimants *who are applying for* did not receive this benefit *for the first time in the previous year.* (3-30-07)(1-1-19)T
- ~~t.~~ *Value. List the best estimate for each secondary category of current market value and prorated net taxable value.* (3-30-07)
- ~~u.~~ ~~s.~~ Maximum Benefit. *The program will automatically show the maximum benefit for which the claimant is eligible based on income.* (3-30-07)(1-1-19)T
- ~~v.~~ ~~t.~~ Qualifying Criteria Eligibility Status. Identify all of the following status criteria that the claimant meets. (3-30-07)(1-1-19)T
- i. Sixty-five (65) years old or older. (4-2-08)
- ii. Blind. (3-30-07)
- iii. Disability granted by the Social Security Administration, Railroad Retirement Board, or federal civil service. (3-30-07)
- iv. Orphan, under eighteen (18) years of age. (3-30-07)
- v. Prisoner of war or hostage, certified by Veteran's Affairs. (3-30-07)
- vi. Non-service connected disability or service connected disability at ten percent (10%) to thirty percent (30%), certified by Veteran's Affairs. (3-30-07)
- vii. Service connected disability at forty percent (40%) or more, certified by Veteran's Affairs. (3-30-07)
- viii. Widow or widower, include date of spouse's death. (3-30-07)
- ix. Whether the claimant is lawfully present in the United States. (4-2-08)
- x. 100% Service connected veteran, certified by Veterans Affairs. (1-1-19)T

ii. Occupancy tax reduction claimants. (1-1-19)T

05. Certification of Completed Electronic Property Tax Reduction Roll by County Auditor. ~~Except as provided in Section 63-317, Idaho Code, and Subsections 717.06, 717.07, and 717.08 of this rule. No~~ later than the fourth Monday in October, each county auditor will certify the property tax reduction roll to the State Tax Commission. ~~In addition, each county auditor will also send a copy of this certified roll to the State Tax Commission in a password protected electronic data file formatted as directed or approved by the State Tax Commission. Each county auditor will contact the State Tax Commission to receive a password. In addition to the data files listed in Paragraphs 717.01.a. through 717.01.v. of this rule, this password protected electronic~~ The roll will contain the preliminary roll information plus the additional occupancy tax reduction claims submitted between June 1 and September 1 as provided in Subsection 717.06 of this rule, and the following information formatted as directed or approved by the State Tax Commission. (3-30-07)(1-1-19)T

a. Current Year's Levy. List the current year's levy for the tax code area where each claimant's property is located. (3-30-07)

b. Current Year's Taxable Value. List the current year's taxable value for each claimant's qualifying property. (3-30-07)

c. Claimed Property Tax Reduction or Occupancy Tax Reduction Amount. ~~List of~~ For each claimant, list the amount of property tax or property tax reduction claimed based on the current year's levy and the current year's eligible taxable value. (3-30-07)(1-1-19)T

06. Occupancy Tax Reduction Claims. Claims submitted to the county assessor between January 1 and May 15 will be listed on the preliminary property tax reduction roll and submitted to the State Tax Commission by June 1. Claims submitted to the county assessor between June 1 and September 1 will be submitted to the State Tax Commission by the third Monday in September. These claims will be added to the final property tax reduction roll by the county change letter pursuant to Subsection 717.03 of this rule. Claims submitted to the county assessor after September 1 until the fourth Monday in January of the following year will be listed and submitted as follows in Subsections 717.07 and 717.08 of this rule. (1-1-19)T

07. Preliminary Supplemental Occupancy Tax Reduction Roll. This roll will be certified by the assessor to the county auditor and the State Tax Commission by the first Monday in March of the following tax year. Claims submitted to the county assessor after September 1 will be listed on the preliminary supplemental occupancy tax reduction roll in the manner outlined in Subsection 717.02 of this rule. Occupancy tax reduction claims will be subject to the procedures outlined in Section 63-707, Idaho Code. (1-1-19)T

08. Final Supplemental Occupancy Tax Reduction Roll. By the first Monday in April in the following year, the State Tax Commission will notify the county auditor of all adjustments or corrections. By the fourth Monday in April of that year, the county auditor will certify the final supplemental occupancy tax reduction roll which will list occupancy claimants in the same order as shown on the preliminary supplemental occupancy tax reduction roll after the county auditor makes corrections. Claims included on the final supplemental occupancy tax reduction roll shall be formatted as outlined in Subsection 717.05 of this rule. (1-1-19)T