

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 550

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO CITY PROPERTY TAXES; AMENDING SECTION 50-235, IDAHO CODE, TO AU-
2 THORIZE AND ESTABLISH PROVISIONS FOR A CITY COUNCIL TO ISSUE PROPERTY
3 TAX REBATES TO CERTAIN PROPERTY TAXPAYERS AND TO MAKE A TECHNICAL COR-
4 RECTION; AND DECLARING AN EMERGENCY.
5

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

7 SECTION 1. That Section 50-235, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 50-235. TAX LEVY FOR GENERAL AND SPECIAL PURPOSES -- REBATES. (1) The
10 city council of each city is hereby empowered to levy taxes for general rev-
11 enue purposes not to exceed nine-tenths percent (.9%) of the market value for
12 assessment purposes on all taxable property within the limits of the city in
13 any one (1) year, and such levies for special purposes as are or may hereafter
14 be provided, on all property within the limits of the city, taxable according
15 to the laws of the state of Idaho, the valuation of such properties to be as-
16 certained from the assessment rolls of the proper county.

17 (2) The city council of each city is hereby empowered to issue property
18 tax rebates from its general fund to property taxpayers in its jurisdiction.
19 A city council voting to issue such property tax rebates shall pass an or-
20 dinance describing the total amount appropriated for the program, provid-
21 ing instructions and a deadline for property taxpayers to apply for the re-
22 bate, and setting forth the formula for determining the tax rebate amounts,
23 the method of distributing rebates, and other matters necessary to adminis-
24 ter the program. However, the ordinance is subject to the following limita-
25 tions:

26 (a) If a city chooses to have a property tax rebate program with the same
27 parameters as the property tax reduction program provided for in chap-
28 ter 7, title 63, Idaho Code, the state tax commission shall provide the
29 city with a list of the names and addresses of all taxpayers within the
30 city limits approved for benefits under the property tax reduction pro-
31 gram so that the city can advise such taxpayers of the city program.

32 (b) The total amount of any rebate by the city plus any amount paid on
33 behalf of the applicant by the state of Idaho through the property tax
34 reduction program may not exceed the amount of property taxes payable by
35 the property owner on the applicable property.

36 (c) A city is not required by this subsection to have a rebate program.
37 The decision is completely within the discretion of the city council as
38 to whether any rebate program pursuant to this subsection is appropri-
39 ate in any given year. If a rebate program is funded in an amount insuf-
40 ficient to rebate all claims, the proper rebate claims shall be added up
41 and every claimant's rebate share reduced in a uniform amount.

1 SECTION 2. An emergency existing therefor, which emergency is hereby
2 declared to exist, this act shall be in full force and effect on and after its
3 passage and approval.