

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 51

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY VALUATION ASSESSMENT NOTICES; AMENDING SECTION 63-308, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE VALUATION ASSESSMENT NOTICE TO BE FURNISHED TO THE TAXPAYER; AND DECLARING AN EMERGENCY.

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

SECTION 1. That Section 63-308, Idaho Code, be, and the same is hereby amended to read as follows:

63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TO THE TAXPAYER. (1) ~~At the taxpayer's request, on a form provided by the assessor, the valuation assessment notice may be transmitted electronically to the taxpayer. The state tax commission shall prepare a standard valuation assessment notice form to be used by all counties in fulfilling the requirements of this section.~~

(2) The valuation assessment notice required under the provisions of this chapter shall be delivered or may be transmitted electronically, as that term is defined in section 63-115, Idaho Code, if electronic transmission is requested by the taxpayer, to the taxpayer or to his agent or representative or mailed to the taxpayer or to his agent or representative at his last known post office address no later than the first Monday in June.

(3) The original valuation assessment notice so mailed or transmitted electronically must contain notices of all meetings of the board of equalization prescribed by this title for the purposes of equalizing assessments of property and for granting exemptions from taxation. The notice shall, in clear terms, inform the taxpayer of the ~~assessed~~ market value for assessment purposes of ~~his~~ the taxpayer's property for the current year and ~~his~~ the right to appeal to the county board of equalization. The notice shall also state:

(a) The market value for assessment purposes of the taxpayer's property for the previous two (2) years;

(b) The property taxes on the taxpayer's property by each taxing district and unit for the previous two (2) years;

(c) The percentage of increase or decrease that occurred over the previous two (2) years of the property tax amount on the taxpayer's property for each taxing district and unit;

(d) The date of each taxing district's or unit's budget hearing, if scheduled. If not scheduled as of the time of the notice, then the date by which the budget hearing must be held; and

(e) A telephone number for each taxing district or unit by which a taxpayer may obtain further information.

(4) The state tax commission may require that other data or information be shown on the form.

1 ~~(3)~~ (5) In case any changes or corrections are made by the assessor from
2 the original valuation assessment notice, the assessor shall immediately
3 transmit electronically or mail a corrected valuation assessment notice to
4 the taxpayer or to his agent or representative.

5 ~~(4)~~ (6) If the taxpayer is one other than the equitable titleholder,
6 such as an escrowee, trustee of trust deed or other third party, the tax-
7 payer shall transmit electronically or mail to the equitable titleholder a
8 true copy of the valuation assessment notice on or before the second Monday
9 in June.

10 ~~(5)~~ (7) For property entered and assessed on the subsequent property
11 roll pursuant to section 63-311, Idaho Code, the valuation assessment notice
12 shall be transmitted electronically to the taxpayer or to his agent or repre-
13 sentative or mailed to the taxpayer or to his agent or representative at his
14 last known post office address as soon as possible after it is prepared, but
15 not later than the third Monday in November.

16 ~~(6)~~ (8) For property entered and assessed on the missed property roll
17 pursuant to section 63-311, Idaho Code, the valuation assessment notice
18 shall be transmitted electronically to the taxpayer or to his agent or repre-
19 sentative or mailed to the taxpayer or to his agent or representative at his
20 last known post office address as soon as possible after it is prepared, but
21 not later than the first Monday of January of the following year.

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