STATEMENT OF PURPOSE

RS31979 / S1082

This legislation amends Idaho Code § 43-706 to clarify that liens for irrigation assessments have a first priority on the property assessed. This amendment will align Section 43-706 with Sections 42-906, 42-2201, and 42-5240, which all place water delivery liens in a first priority position.

FISCAL NOTE

This legislation causes no increase or decrease in revenue, or additional expenditure of funds at the state or local level of government; therefore, this legislation has no fiscal impact.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).

Statement of Purpose / Fiscal Note