63-1401. AUTHORITY OF ASSESSOR -- DUTY OF ASSESSOR. (1) The assessor is hereby authorized to administer oaths to all persons who may be required to swear, and he may examine under oath any person who is required under the provisions of this chapter to list property for appraisal, assessment or taxation, concerning the amount and value of such property, and he may examine under oath any person whom he may suppose to have knowledge of the amount or value of the property of any person refusing to list such property or to verify such list, or whenever the assessor shall be of the opinion that the person listing property for himself or for any other person has not made a complete list of such property. If any person shall refuse to answer under oath any question asked of him by the assessor concerning the amount and value of the property required to be listed by him, the assessor may list and assess such property according to his best judgment and information, but, if any property is willfully concealed, removed, transferred, misrepresented or not listed by the person required to do so, such property, upon discovery, must be appraised, assessed and taxed at two (2) times its value for each year such property has escaped taxation. The county board of equalization may excuse the liability for such penalty upon a proper showing that by good and sufficient cause the requirement to list such property need not be complied with. Any person making a false list, schedule or statement under oath shall be guilty of perjury.

(2) The assessor shall note, at the time of appraisal, all cases where the owner, agent or other person required by this title to list property: refused or failed to make the sworn taxpayer's declaration required of him; refused to answer any question asked of him by the assessor in reference to the appraisal of property; was absent or willfully concealed, removed, transferred, misrepresented or failed to list such property.

[63-1401 added 1996, ch. 98, sec. 15, p. 394.]

63-1402. VIOLATIONS. (1) It is a misdemeanor:
(a) For any assessor to knowingly or willfully assess any property at more or less than market value.
(b) For any assessor to fail to complete and deliver the real, subsequent or missed property rolls or affidavits within the time prescribed by law.
(c) For any member of the board of equalization to knowingly or willfully permit any appraisal to stand, or permit any alteration to be made in the real, subsequent or missed property rolls whereby any property is appraised at more or less than market value.
(d) For any member of the county commissioners to knowingly or willfully permit any unjust, excessive or insufficient county property tax levy to stand.
(e) For any county officer or any officer of any taxing district to knowingly or willfully make any false statements to the county commissioners in its determination of the amount of property taxes to be levied.
(f) For any auditor to fail to complete and deliver the property rolls or affidavits within the time prescribed by law.

(g) For any tax collector to knowingly or willfully fail to mail a property tax notice within the time prescribed by law.

(h) For any tax collector to knowingly or willfully fail to collect any property tax which has been properly levied.

(i) For any person to remove from the county or sell or repossess any personal property without the payment of property taxes levied thereon.

(j) For any treasurer to neglect or refuse to make any payments or settlements within ten (10) days after the time prescribed therefor.

(k) For any auditor to neglect or refuse to transmit any order or sworn statement within ten (10) days after the time prescribed therefor.

(l) For any assessor to neglect or refuse to transmit any order or sworn statement within ten (10) days after the time prescribed therefor.

(m) For any member of the state tax commission to knowingly or willfully permit any unjust appraisal or assessment, or incorrect apportionment of state property taxes to stand or be made.

(2) In addition to criminal penalties which may be imposed under this section:

(a) The assessor shall be liable upon his official bond for the amount of property tax on any property which he has knowingly or willfully allowed to escape appraisal or on any property on which he has knowingly or willfully entered any untrue or incorrect classification of land or other property upon the property roll.

(b) Any member of the board of equalization shall be liable upon his official bond for the amount of property tax on any property which he has knowingly or willfully allowed to escape assessment and taxation or on any property on which he has knowingly or willfully allowed any untrue or incorrect classification of land or other property to stand.

(c) The tax collector shall be liable upon his official bond for all property taxes which have not been collected or accounted for in his settlement with the county commissioners or county auditor.

(d) The treasurer shall be liable upon his official bond for all payments or settlements which he refuses or neglects to make within ten (10) days after the time prescribed therefor.

(e) The county auditor shall be liable upon his official bond for neglecting or refusing to transmit any order or sworn statement within ten (10) days after the time prescribed therefor and shall forfeit the sum of one thousand dollars ($1,000).

[63-1402 added 1996, ch. 98, sec. 15, p. 395.]

63-1403. SUITS BY ATTORNEY GENERAL. (1) The attorney general of this state is empowered to sue and collect, for and on behalf of any other political subdivision or state of the United States taxes legally due such political subdivision or state provided that the law of such state contains a reciprocal provision by which that state will enforce and collect taxes due this state or its political subdivision.

(2) The attorney general or an appropriate official of any political subdivision of this state may bring suits in the courts of other states to collect taxes legally due this state or any political subdivision thereof. The officials of other states which extend a like comity to this state are empowered to sue for the collection of such taxes in the courts of this state. A certificate by the secretary of state under the great seal of the state that
such officers have authority to collect the tax is conclusive evidence of such authority.

[63-1403 added 1996, ch. 98, sec. 15, p. 396.]

63-1404. COMPLIANCE OF PUBLIC OFFICERS WITH RULES AND ORDERS OF STATE TAX COMMISSION. (1) Every public officer shall comply with any lawful order or rule of the state tax commission made pursuant to the provisions of this title.

(2) Every county officer or employee performing related functions shall provide information regarding property rolls and related documents and procedures and parcel numbers to the state tax commission as provided in section 63-219, Idaho Code, may use the computer software prescribed and furnished by the state tax commission, and shall record and transmit information required by the state tax commission in the performance of its duties.

(3) Whenever it appears to the state tax commission that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation has failed to comply with any law relating to such duties, or the rules of the state tax commission made in pursuance thereof, the state tax commission, after a hearing on the facts, may request an order directing the public officer or employee to comply with such law or rule. An order of the state tax commission may require a county to conduct a revaluation of some or all of the property within the county as the state tax commission may find necessary to promote uniformity of taxation within the county. When necessary for the implementation of such an order, the state tax commission is empowered to reconvene a county board of equalization for a period not to exceed ninety (90) days beyond the date otherwise prescribed for the adjournment of such board for the sole purpose of permitting the board to hear and determine protests of valuations resulting from such ordered reappraisal provided that such protests are filed on or before the date otherwise prescribed for the adjournment of the board of equalization and that such extension is necessary for the proper completion of the board's duties. The order may further permit the certification of estimated values by the county to the state tax commission subject to the approval of the tax commission if necessary to permit the board of equalization to properly complete its work and such values, when approved by the tax commission, may be used to set levies if actual values are unavailable on the date prescribed for setting levies.

(4) If such public officer or employee, for a period of ten (10) days after service on him of the state tax commission's order, neglects or refuses to comply therewith, the state tax commission may apply to a judge of the district court of the county in which the public officer holds office for an order, returnable within five (5) days thereof, to compel such public officer or employee to comply with the state tax commission's order, or to show cause why he should not be compelled to do so.

(5) Any order issued by the judge pursuant thereto shall be final; provided however, that any person aggrieved by such order may appeal to the supreme court of the state of Idaho in the manner provided for appeals in other civil actions. An appeal shall not stay any order issued by any judge.

(6) The remedy provided in this section shall be cumulative and shall not exclude the state tax commission from exercising any other power or right delegated to it.
63-1405. REMOVAL OF OFFICERS. Any county officer upon whom any duties devolve under the revenue laws of this state, who willfully neglects or refuses to perform any such duty, may be removed from office in the manner prescribed by law. When proceedings are commenced to remove such officer, the county commissioners, or in case such officer be a commissioner, then the district judge, may suspend such officer from his powers and duties under the revenue laws, and appoint a competent person in his place until a proper tribunal has either removed or acquitted such suspended officer. Any act relating to the appraisal of property, the assessment of property, the levy or collection of property taxes, or the sale of property for nonpayment of property taxes, performed by any such temporary officer, is valid and of the same force and effect as if performed by a duly qualified officer, elected to such office; provided, that such temporary officer has been bonded, as is required of persons duly elected to such office.

[63-1405 added 1996, ch. 98, sec. 15, p. 398.]