TITLE 63
REVENUE AND TAXATION

CHAPTER 2
DEFINITIONS -- GENERAL PROVISIONS

63-201. DEFINITIONS. As used for property tax purposes in chapters 1 through 23, title 63, Idaho Code, the terms defined in this section shall have the following meanings, unless the context clearly indicates another meaning:

(1) "Appraisal" means an estimate of property value for property tax purposes.

(a) For the purpose of estimated property value to place the value on any assessment roll, the value estimation must be made by the assessor or a certified property tax appraiser.

(b) For the purpose of estimating property value to present for an appeal filed pursuant to sections 63-501A, 63-407 and 63-409, Idaho Code, the value estimation may be made by the assessor, a certified property tax appraiser, a licensed appraiser, or a certified appraiser or any party as specified by law.

(2) "Bargeline" means those water transportation tugs, boats, barges, lighters and other equipment and property used in conjunction with waterways for bulk transportation of freight or ship assist.

(3) "Cogenerators" means facilities that produce electric energy, and steam or forms of useful energy that are used for industrial, commercial, heating or cooling purposes.

(4) "Collection costs" are amounts authorized by law to be added after the date of delinquency and collected in the same manner as property tax.

(5) "Credit card" means a card or device, whether known as a credit card or by any other name, issued under an arrangement pursuant to which a card issuer gives to a cardholder the privilege of obtaining credit from the card issuer or other person in purchasing or leasing property or services, obtaining loans, or otherwise.

(6) "Debit card" means any instrument or device, whether known as a debit card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in depositing, obtaining or transferring funds.

(7) "Delinquency" means any property tax, special assessment, fee, collection cost, or charge collected in the same manner as property tax, that has not been paid in the manner and within the time limits provided by law.

(8) "Electronic funds transfer" means any transfer of funds that is initiated by electronic means, such as an electronic terminal, telephone, computer, ATM or magnetic tape.

(9) "Fixtures" means those articles that, although once movable chattels, have become accessory to and a part of improvements to real property by having been physically incorporated therein or annexed or affixed thereto in such a manner that removing them would cause material injury or damage to the real property, the use or purpose of such articles is integral to the use of the real property to which it is affixed, and a person would reasonably be considered to intend to make the articles permanent additions to the real property. "Fixtures" includes systems for the heating, air conditioning, ventilation, sanitation, lighting and plumbing of such building.

(10) "Floating home" means a floating structure that is designed and built to be used, or is modified to be used, as a stationary waterborne residential dwelling.

(11) "Improvements" means all buildings, structures, manufactured homes, as defined in section 39-4105(8), Idaho Code, mobile homes as defined in section 39-4105(9), Idaho Code, and modular buildings, as defined in section 39-4301(10), Idaho Code, erected upon or affixed to land, fences, water ditches constructed for mining, manufacturing or irrigation purposes, fixtures, and floating homes, whether or not such improvements are owned separately from the ownership of the land upon or to which the same may be erected, affixed or attached. The term "improvements" also includes all fruit, nut-bearing and ornamental trees or vines not of natural growth, growing upon the land, except nursery stock.

(12) "Late charge" means a charge of two percent (2%) of the delinquency.

(13) "Lawful money of the United States" means currency and coin of the United States at par value and checks and drafts that are payable in dollars of the United States at par value, payable upon demand or presentment.

(14) "Legal tender" means lawful money as defined in subsection (13) of this section.

(15) "Market value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

(16) "Operating property" means real and personal property operated in connection with any public utility, railroad or private railcar fleet, wholly or partly within this state, and which property is necessary to the maintenance and operation of the public utility, railroad or private railcar fleet, and the roads or lines thereof, and includes all rights-of-way accompanied by title; roadbeds; tracks; pipelines; bargelines; equipment and docks; terminals; rolling stock; equipment; power stations; power sites; lands; reservoirs, generating plants, transmission lines, distribution lines and substations; and all title and interest in such property, as owner, lessee or otherwise. The term includes electrical generation plants under construction, whether or not owned by or operated in connection with any public utility. For the purpose of the appraisal, assessment and taxation of operating property, pursuant to chapter 4, title 63, Idaho Code, the value of intangible personal property shall be excluded from the taxable value of operating property in accordance with the provisions of section 63-602L, Idaho Code, and the value of personal property, other than intangible personal property, shall be excluded from the taxable value of operating property in accordance with the provisions of section 63-602KK, Idaho Code. Operating property shall be included in taxable value for the purpose of making a levy, as required in section 63-803, Idaho Code, except when an exemption is provided or when said levy is to be made against real property only.

(17) "Party in interest" means a person who holds a recorded purchase contract, mortgage, deed of trust, security interest, lien or lease upon the property. For purposes of notice requirements in section 63-1009, Idaho Code, recording includes documents recorded in full or by memorandum providing notice thereof.

(18) "Person" means any entity, individual, corporation, partnership, firm, association, limited liability company, limited liability partnership or other such entities as recognized by the state of Idaho.

(19) "Personal property" means everything that is the subject of ownership and that is not included within the term "real property."

(20) "Private railcar fleet" means railroad cars or locomotives owned by, leased to, occupied by or franchised to any person other than a railroad company operating a line of railroad in Idaho or any company classified as a railroad by the interstate commerce commission and entitled to possess such railroad cars and locomotives except those possessed solely for the purpose of repair, rehabilitation or remanufacturing of such locomotives or railroad cars.

(21) "Public utility" means electrical companies, pipeline companies, natural gas distribution companies, or power producers included within federal law, bargelines, and water companies which are under the jurisdiction of the Idaho public utilities commission. The term also includes telephone corporations, as that term is defined in section 62-603, Idaho Code, except as hereinafter provided, whether or not such telephone corporation has been issued a certificate of convenience and necessity by the Idaho public utilities commission. This term does not include cogenerators, mobile telephone service or companies, nor does it include pager service or companies, except when such services are an integral part of services provided by a certificated utility company, nor does the term "public utility" include companies or persons engaged in the business of providing solely on a resale basis, any telephone or telecommunication service that is purchased from a telephone corporation or company.

(22) "Railroad" means every kind of railway, whether its line of rails or tracks be at, above or below the surface of the earth, and without regard to the kind of power used in moving its rolling stock, and shall be considered to include every kind of street railway, suburban railway or interurban railway excepting facilities established solely for maintenance and rebuilding of railroad cars or locomotives.

(23) "Real property" means land and all rights and privileges thereto belonging or any way appertaining, all quarries and fossils in and under the land, and all other property that the law defines, or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law, improvements and all standing timber thereon, including standing timber owned separately from the ownership of the land upon which the same may stand, except as modified in chapter 17, title 63, Idaho Code. Timber, forest, forest land, and forest products shall be defined as provided in chapter 17, title 63, Idaho Code.

(24) "Record owner" means the person or persons in whose name or names the property stands upon the records of the county recorder's office. Where the record owners are husband and wife at the time of notice of pending issue of tax deed, notice to one (1) shall be deemed and imputed as notice to the other spouse.

(25) "Secure electronic communication" means a communication transmitted securely by means of an electronic device that includes a secure logged-in user interface process that meets federal information protection requirements for accessing data and information or similar systems of methods that provide documents or other communication to any person by the state tax commission. Such communication is accomplished and is deemed sent when the notice, decision, or other document is made available in the logged-in

user interface and is deemed received upon the opening of the communication by the recipient. Secure electronic communication shall be used only if the recipient elects to receive documents and other information through such means.

(26) "Special assessment" means a charge imposed upon property for a specific purpose, collected and enforced in the same manner as property taxes.

(27) "System value" means the market value for assessment purposes of the operating property when considered as a unit.

(28) "Tax code area" means a geographical area made up of one (1) or more taxing districts with one (1) total levy within the geographic area, except as otherwise provided by law.

(29) "Taxing district" means any entity or unit with the statutory authority to levy a property tax.

(30) "Taxable value" means market value for assessment purposes, less applicable exemptions or other statutory provisions. When statutory provisions define taxable value as limited to real property for the purpose of making a levy, operating property shall not be included.

(31) "Transient personal property" is personal property, specifically such construction, logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled into or remaining for periods of not less than thirty (30) days, in more than one (1) county in the state during the same year.

(32) "Warrant of distraint" means a warrant ordering the seizure of personal property to enforce payment of property tax, special assessment, expense, fee, collection cost or charge collected in the same manner as personal property tax.

[63-201, added 1996, ch. 98, sec. 3, p. 318; am. 1997, ch. 117, sec. 11, p. 310; am. 1997, ch. 286, sec. 1, p. 871; am. 1998, ch. 400, sec. 1, p. 1249; am. 2006, ch. 302, sec. 2, p. 932; am. 2008, ch. 53, sec. 1, p. 131; am. 2008, ch. 400, sec. 1, p. 1089; am. 2009, ch. 11, sec. 22, p. 34; am. 2009, ch. 163, sec. 1, p. 488; am. 2014, ch. 357, sec. 2, p. 886; am. 2016, ch. 29, sec. 1, p. 70; am. 2016, ch. 273, sec. 6, p. 755; am. 2016, ch. 342, sec. 14, p. 977; am. 2026, ch. 153, sec. 2, p. 695.]

63-202. OFFICIAL RECORDS. Official records of the various county offices may be replicated in any storage media which allows archiving and retrieval to meet the requirements provided by law.

[63-202 added 1996, ch. 98, sec. 3, p. 321.]

63-203. ALL PROPERTY SUBJECT TO PROPERTY TAXATION. All property within the jurisdiction of this state, not expressly exempted, is subject to appraisal, assessment and property taxation.

[63-203 added 1996, ch. 98, sec. 3, p. 321.]

63-204. CLASSES OF PROPERTY. For the purpose of assessment and property taxation, all property within the jurisdiction of this state is hereby classified as follows:

Class 1. Real Property,

Class 2. Personal Property, and

Class 3. Operating Property.

[63-204 added 1996, ch. 98, sec. 3, p. 321.]

63-205. ASSESSMENT -- MARKET VALUE FOR ASSESSMENT PURPOSES. (1) All real, personal and operating property subject to property taxation must be assessed annually at market value for assessment purposes as of 12:01 a.m. of the first day of January in the year in which such property taxes are levied, except as otherwise provided. Market value for assessment purposes shall be determined according to the requirements of this title or the rules promulgated by the state tax commission.

(2) Personal property coming into the state after January 1 shall be assessed as of the date of entry into the state in accordance with sections 63-311(3) and 63-602Y, Idaho Code.

[63-205 added 1996, ch. 98, sec. 3, p. 321.]

63-205A. ASSESSMENT -- MARKET VALUE FOR ASSESSMENT PURPOSES OF SECTION 42 LOW-INCOME PROPERTIES. (1) Section 42 of the Internal Revenue Code and related regulations govern the housing tax credit established under the 1986 tax reform act, as amended, and provides an incentive for developers to provide safe and sanitary housing for individuals and families earning no more than sixty percent (60%) of the area median income as determined by the U.S. department of housing and urban development (HUD), which income and rent restrictions remain in place as provided for in the tax credit regulatory agreement between the owner and the Idaho housing and finance association.

(2) The market value for assessment purposes of section 42 low-income properties shall be determined by the county assessor using the following criteria:

(a) The sales comparison approach using similar rent restricted properties, the cost approach, and the income approach, shall be considered in valuing section 42 low-income properties. The cost approach shall include an economic obsolescence factor associated with the income and rent restrictions provided with each development's tax credit regulatory agreement with the Idaho housing and finance association. The three (3) approaches will be reconciled into a single property value.

(b) Net operating income to be capitalized in the income approach shall not include the amount of housing tax credits. However, the amount of such credits shall be added to the capitalized net operating income using one (1) of the following procedures:

(i) Except as provided in subsection (2)(b)(ii) of this section, for properties for which housing tax credits have been received prior to January 1, 2009, and for properties subject to new regulatory agreements on or after January 1, 2009, the total dollar amount of such credits shall be divided by the total number of years in the regulatory agreement;

(ii) For properties for which housing tax credits originally were received, but which are no longer receiving such credits as of January 1, 2009, no amount shall be added; or

(iii) For properties previously receiving housing tax credits, but subject to a new regulatory agreement on or after January 1, 2009, the total amount of housing tax credits pursuant to the new agreement shall be divided by the number of years in the new regulatory agreement. This amount shall supersede and be substituted for any amount previously calculated.

Net operating income shall be capitalized into value using a market derived capitalization rate. To determine the net operating income, effective gross income shall be reduced by costs customary to section 42 operations, including normalized operating expenses plus all compliance, audit, asset management and other fees, but not general partner fees, as well as those costs set forth in each development's tax credit regulatory agreement with the Idaho housing and finance association.

(c) The Idaho state tax commission shall gather market data to determine market derived capitalization rates for section 42 low-income properties from section 42 property sales. Determination of the market derived capitalization rates for section 42 low-income property sales shall include both actual net operating income and calculated tax credit income consistent with the formula in subsection (2)(b) of this section. The Idaho state tax commission shall then make the information available to each county assessor. If fewer than three (3) comparable sales of section 42 low-income properties are available, then a capitalization rate derived from properties with no federal project based assistance shall be used. As used in this section, "comparable" shall mean section 42 low-income properties with no federal project based assistance. A sale of a section 42 low-income property shall not be considered as a comparable sale if the buyer of that property receives a new allocation of section 42 tax credits from the Idaho housing and finance association.

(d) Beginning in 2010, the owners of properties described in this section shall provide to the Idaho state tax commission no later than April 1 of each year, such financial statements from the prior year as are customarily prepared in the ownership and operation of any section 42 property. For 2009, said financial statements shall be provided no later than May 1. In addition, no later than May 1 of 2009 or, for new developments with housing tax credits or new allocations, by April 1 of the first year of any tax credit regulatory agreement, the Idaho housing and finance association shall provide to the Idaho state tax commission statements ascertaining the dollar amounts of housing tax credits that have been allocated to each section 42 property, the year such credits were first paid, and the total number of years in the regulatory agreement. The Idaho state tax commission shall then make the financial statements and tax credit information required under this section available to each county assessor. If such information is not made available to the Idaho state tax commission and county assessors, each county shall substitute market rent apartment derived expenses and income for section 42 low-income properties.

(e) The Idaho state tax commission shall have the authority to promulgate rules dealing with the enactment and enforcement of this section.

(f) If the use of the income approach as described in subsection (2)(b) of this section results in an assessed value lower than would be obtained if the income approach in subsection (2)(b) of this section were not used, the difference will be exempt.

[63-205A, added 2009, ch. 140, sec. 2, p. 422; am. 2013, ch. 7, sec. 1, p. 15.]

63-205C. VALUATION OF AGRICULTURAL LAND. (1) The market value of land actively devoted to agriculture is its actual use value. Actual use value shall be established by capitalization of economic rent or long-term average

crop rental at a capitalization rate that shall be either the rate of interest charged by lenders in the local area for agricultural property loans or by the Spokane office of the farm credit system, each averaged over the immediate past five (5) years, whichever is higher, plus the local tax rate.

(2) "Land actively devoted to agriculture" means that property defined by section 63-604, Idaho Code. For purposes of this section, the act of platting land actively devoted to agriculture does not, in and of itself, cause the land to lose its status as land being actively devoted to agriculture if the land otherwise qualifies for the exemption under this section.

(3) Land actively devoted to agriculture shall not be valued at its speculative value as development property until the use has changed and it is no longer actively devoted to agriculture.

(4) Rental rates, interest rates, commodity prices, and input prices or other landlord expenses typical to the county of the property being assessed shall be used.

(5) The state tax commission shall adopt rules implementing the provisions of this section that shall provide the procedure by which economic rent, average crop rental, and capitalization rates shall be established.

[(63-205C) 63-602K added 1996, ch. 98, sec. 7, p. 352; am. 2004, ch. 27, sec. 4, p. 44; am. 2006, ch. 233, sec. 3, p. 693; am. and redesig. 2020, ch. 313, sec. 1, p. 889.]

63-206. LIEN OF PROPERTY TAXES. (1) All property taxes levied upon real property shall be a first and prior lien upon the real property assessed therefor, and shall only be discharged by the payment or cancellation of the property taxes as provided in this title.

(2) In addition, all property taxes levied upon personal property or operating property shall be a first and prior lien upon that property and the personal, operating or real property of the same owner thereof, whether the property is exempt from execution or not, and no personal property or operating property of any kind shall be exempt from such lien, except as otherwise provided by law. Such lien shall attach as of the first day of January in that year, or as of the date of entry into the state, or as of the date the property became subject to property taxation, and shall be discharged only by the payment or cancellation of the property taxes as provided in this title.

(3) Property tax liens shall be perpetual and continuous on all personal, operating and real property.

(4) It shall be unlawful for any person, corporation or other owner of real property to destroy the lien of taxes provided for in this section by removing any improvements therefrom or cutting and removing the standing timber thereon without first securing the payment of all delinquencies upon such real property, and property taxes for the year in which such improvements or timber are removed. The lien upon any such improvements or timber shall continue after such improvements have been removed or the timber cut from such real property. Such taxes shall be due and collectible immediately upon the commencement of the severance and unless paid upon the demand of the tax collector it shall be the duty of the county attorney to commence an action for the collection of such taxes in the district court of the county in which the property is situated. Such improvements or timber may be levied upon and sold in the same manner as is now provided by law for the sale of real property upon execution, and the county or any taxing unit affected may maintain an action in the proper court for injunction to restrain the removal

of any improvements or the cutting or removal of standing timber from any real property against which there are any unpaid property taxes.

[63-206 added 1996, ch. 98, sec. 3, p. 321.]

63-207. ASSESSMENT OF PROPERTY. (1) All real and personal property, except as otherwise provided in title 63, Idaho Code, shall be assessed by the assessor of the county in which it is situated.

(2) All operating property shall be assessed by the state tax commission.

[63-207 added 1996, ch. 98, sec. 3, p. 322.]

63-208. RULES PERTAINING TO MARKET VALUE -- DUTY OF ASSESSORS. (1) It shall be the duty of the state tax commission to prepare and distribute to each county assessor and the county commissioners within the state of Idaho rules prescribing and directing the manner in which market value for assessment purposes is to be determined for the purpose of taxation. The rules promulgated by the state tax commission shall require each assessor to find market value for assessment purposes of all property, except that expressly exempt under chapter 6, title 63, Idaho Code, within his county according to recognized appraisal methods and techniques as set forth by the state tax commission; provided, that the actual and functional use shall be a major consideration when determining market value for assessment purposes. The recognized appraisal methods shall, at a minimum, require the assessment of such property to reflect, within reasonable statistical certainty, the median ratio of assessed value to market value for the categories of property being tested within a range of ninety percent (90%) to one hundred ten percent (110%) of market value, using statistical methods such as confidence intervals to determine compliance and requiring corrective actions if the ratio falls outside of this range. Each category of property tested shall also have a level of assessment that is provable with reasonable statistical certainty to be not more than five (5) percentage points different than that of each other category of property tested.

(2) To maximize uniformity and equity in assessment of different categories of property, such rules shall, to the extent practical, require the use of reproduction or replacement cost less depreciation as opposed to historic cost less depreciation whenever cost is considered as a single or one (1) of several factors in establishing the market value of depreciable property. The state tax commission shall also prepare and distribute amendments and changes to the rules as shall be necessary in order to carry out the intent and purposes of this title. The rules shall be in the form as the commission shall direct, and shall be made available upon request to other public officers and the general public in reasonable quantities without charge. In ascertaining the market value for assessment purposes of any item of property, the assessor of each county shall, and is required to, abide by, adhere to and conform with rules promulgated by the state tax commission.

(3) When establishing the real property market value for assessment purposes of income-producing property, the assessor may use one (1) or more market valuation methods, provided that the market value shall not include contract rent related to the real estate only and shall exclude any value of exempt intangible personal property as provided in section 63-602L, Idaho Code. Upon request by the property owner, the assessor shall provide the property owner with the assessor's calculations used to derive

the income-producing property owner's market value, including any value exempted by statute.

[63-208 added 1996, ch. 98, sec. 3, p. 322; am. 2023, ch. 285, sec. 1, p. 870; am. 2025, ch. 202, sec. 1, p. 916; am. 2025, ch. 313, sec. 1, p. 1316.]

63-209. ASSESSOR'S PLAT RECORD. The assessor must have prepared a full, accurate and complete plat record of all parcels of real property within his county. Township, range and section lands shall be platted thereon in such manner as to correspond with the technical description of such lands as described by the government survey thereof. Subdivision, townsite, and metes and bounds lands shall be platted thereon according to the official record thereof. The plats shall be prepared pursuant to rules promulgated by the state tax commission which shall establish scales and other criteria. All parcels of real property shall be numbered pursuant to a uniform numbering system to be established by the state tax commission and such parcel numbers shall be used as one (1) means of identifying such parcels. Such numbers shall be used on all records in county offices and shall appear on valuation assessment and tax notices. All necessary and reasonable expense incurred by the assessor in complying with the provisions of this section shall be a legal claim against the county.

[63-209 added 1996, ch. 98, sec. 3, p. 322.]

63-210. TAX NUMBERS FOR METES AND BOUNDS DESCRIPTIONS. (1) The assessor shall give to each tract of land described by metes and bounds a tax number which shall be recorded with the county recorder without fee. This number shall be placed on the property roll to indicate the certain piece of land bearing such number, and entered on the plat record to indicate what tract is designated by such tax number, and no further description of such land shall be necessary upon the property roll. Whenever a tract of land which has been given a tax number is subdivided, the assessor shall give each subdivision a new tax number, which number, with an accurate description of the tract of land designated by such new number, shall be included in his list of tax numbers.

(2) In all cases where the description of any tract of land, or any lot or subdivision of land, or where the description of one (1) or more of the different parts or parcels thereof, cannot, in the judgment of the assessor, be made sufficiently certain and accurate for the purposes of assessment, the assessor shall notify the county recorder thereof, and the county recorder shall thereupon proceed to have such land platted in the same manner as provided for in section 50-1314, Idaho Code.

[63-210 added 1996, ch. 98, sec. 3, p. 323.]

63-211. ABSTRACT OF STATE LANDS. (1) It shall be the duty of the director of the state department of lands to furnish to each assessor of each county in the state without fee a copy of each land sale certificate whenever a sale has been held and a certificate has been issued showing the land description, date of sale, purchase price, amount paid in cash, and schedule of annual payments, and a copy of each timber sale contract whenever a sale of timber has been made and contract issued showing date of sale, description of land involved, purchase price, and estimated volume of timber.

(2) It shall also be the duty of the director of the state department of lands to notify the assessor of each county when a cancellation, assignment or reinstatement of a state land sale certificate or a cancellation or assignment of a state timber sale contract has been made.

(3) It shall be the duty of the county tax collector to notify the director of the state department of lands of any property tax delinquency on a state land sale certificate or on a state timber sale contract within thirty (30) days of the date of such delinquency.

[63-211 added 1996, ch. 98, sec. 3, p. 323.]

63-212. ESTATES -- CLAIMANTS -- AGENTS -- UNDIVIDED INTEREST. (1) When the property assessed is the unpartitioned property of a deceased person, the name of the heirs, guardian, executor or administrator may be inserted on the property roll, and the payment of property taxes on such property by any such person binds the estate for the repayment of the amount of such property taxes to such person, and binds all parties in interest for the repayment of their just proportions of the amount of such property taxes to such person.

(2) Whenever a person claiming property and desiring to pay the property taxes thereon is not named as the owner he may have his name inserted on the property roll with that of the person named, if so documented with a recordable document.

(3) Whenever a person has an agent for the payment of property taxes, the name of such agent may be inserted upon request, and in the taxpayers index.

(4) An undivided interest in real property may be appraised, assessed and taxed as such. The payment of all property taxes on an undivided interest in any real property assessed as such discharges all liens attached to such undivided interest on account of such property taxes.

[63-212 added 1996, ch. 98, sec. 3, p. 323.]

63-213. DOUBLE ASSESSING PROHIBITED. (1) Property which has been assessed for taxation in any county in this state shall not be assessed again for taxation for the same purposes or period of time in any other county in this state for the same year.

(2) In all questions which may arise as to the proper place to assess property for taxation purposes, if between two (2) or more places in the same county, the place for assessing the same shall be determined and fixed by the county commissioners, and if between two (2) or more counties, or different places in two (2) or more counties, the place for assessing the same shall be determined and fixed by the state tax commission, and when fixed shall be binding.

[63-213 added 1996, ch. 98, sec. 3, p. 324.]

63-214. DESCRIPTION OF PROPERTY. In all proceedings relating to the assessment of property for taxation, or the levy and collection of property taxes, it shall be sufficient to designate the amount of property taxes and the amount, value and description of property by tax number, initial letters, abbreviations, figures, fractions and exponents. Such designations must be sufficiently plain to clearly set forth the amount of property taxes and the amount, value and description of the property. All property which

has been sold for property taxes and all foreclosure proceedings on property under this title must be fully and accurately described.

[63-214 added 1996, ch. 98, sec. 3, p. 324.]

63-215. LEGAL DESCRIPTION AND MAP OF BOUNDARIES TO BE RECORDED AND FILED. (1) Any taxing district that shall be formed or organized hereafter, or that shall change any existing boundaries hereafter, shall cause one (1) copy of the legal description and map prepared in a draftsmanlike manner that shall plainly and clearly designate the boundaries of such district or municipality as formed or organized, or as altered, to be recorded with the county recorder and filed with the county assessor in the counties within which the unit is located, any taxing district with taxing authority that will be affected by the formation or change in existing boundaries of such taxing district, and with the state tax commission within thirty (30) days following the effective date of such formation, organization or alteration but no later than the tenth day of January of the year following such formation, organization or alteration. In the case of fire protection districts, the board of county commissioners approving the boundaries shall be responsible for delivering to the assessor, recorder, and any affected fire protection districts the map and legal description of the amended district boundaries. Formation, organization or alteration documents that are filed pursuant to this section shall include contact information that is current at the time of filing and that identifies an individual associated with the taxing district.

(2) Urban renewal agencies shall comply with the requirements of subsection (1) of this section when a revenue allocation area within the jurisdiction of the urban renewal agency is formed or when the boundaries of such an area are altered.

(3) The state tax commission shall review filings required by subsections (1) and (2) of this section and, if the commission finds that the formation of a district or a change in a district's boundaries fails to provide a proper legal description or fails to correctly identify the boundaries, the state tax commission shall notify the affected taxing authority within twenty-eight (28) days after receiving the original request. The notification shall list any errors or omissions in the submitted map and legal description along with any possible remedies to correct said errors or omissions. The taxing authority shall be provided an additional twenty-eight (28) days after receiving the requested change from the state tax commission to provide a corrected map and legal description. If the corrected map and legal description fail to correctly identify the boundaries or change of boundaries of the taxing district, as was listed in the state tax commission's notification, then the state tax commission may direct that the formation or change not be recognized for property tax purposes. The state tax commission's review shall not include matters relating to notice, open meetings law requirements, or compliance with provisions in Idaho law not relating to boundaries.

(4) The county assessor, county auditor and state tax commission shall retain on file in their respective offices all copies of legal descriptions of taxing district boundaries and maps filed by the various taxing jurisdictions authorized to impose a levy on property.

(5) The state tax commission shall be responsible for providing copies of uniform tax code area numbers and maps to the county assessor, county auditor and county treasurer and various companies having operating property

subject to assessment in the state of Idaho and under the jurisdiction of the state tax commission for assessment and taxation purposes.

(6) Unless otherwise specifically authorized to form with noncontiguous boundaries, or to annex or deannex properties so as to make noncontiguous boundaries, all taxing districts shall form with and maintain contiguous boundaries.

[63-215, added 1996, ch. 98, sec. 3, p. 324; am. 1997, ch. 117, sec. 12, p. 313; am. 2000, ch. 114, sec. 2, p. 253; am. 2008, ch. 7, sec. 1, p. 8; am. 2013, ch. 21, sec. 1, p. 34; am. 2019, ch. 271, sec. 1, p. 789; am. 2025, ch. 155, sec. 3, p. 764.]

63-216. NO STATE PROPERTY TAX WHEN SALES TAX IS IN FORCE. In any period during which a sales tax is in force in this state, there shall be no levy of the general state property tax permitted in section 9, article VII, of the constitution of the state of Idaho.

[63-216 added 1996, ch. 98, sec. 3, p. 325.]

63-217. FILING OF MATERIAL BY MAIL OR PRIVATE DELIVERY SERVICES. (1) Any report, claim, return, statement or other document or payment dealing in any way or in any manner whatsoever with taxation which is required or authorized to be filed or made to the state of Idaho, or to any political subdivision thereof, which is:

(a) Transmitted through the United States mail, shall be deemed filed or made and received by the state or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it. For purposes of this title, a postage meter cancellation shall not be deemed a post office cancellation mark.

(b) Mailed but not received by the state or political subdivision or where received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement or other document or payment was deposited in the United States mail on or before the date for filing or paying; and in cases of such nonreceipt of any such report, claim, tax return, statement or other document or payment required by law to be filed or made, the sender files with the state or political subdivision a duplicate within fifteen (15) days after written notification is given to the sender by the state or political subdivision of its nonreceipt of such report, claim, tax return, statement, or other document or payment.

(2) If any such report, claim, tax return, statement or other document or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office of such registration or certification shall be considered competent evidence that the report, claim, tax return, statement or other document or payment was delivered to the state officer or state agency or officer or agency of the political subdivision to which addressed, and the date of registration or certification shall be deemed the postmarked date.

(3) Any reference in this section to the United States mail shall be treated as including a reference to any delivery service designated by the secretary of the United States department of treasury under section 7502 of the Internal Revenue Code. Any reference in this section to a postmark by the

United States postal service shall be treated as including a reference to any date recorded or marked as described in section 7502 of the Internal Revenue Code by any designated delivery service.

(4) If the date for filing any such report, claim, tax return, statement or other document or making any such payment falls upon a Saturday, a Sunday, a legal holiday or, in matters arising under chapter 30, title 63, Idaho Code, a holiday recognized by the internal revenue service, such acts shall be considered timely if performed on the next business day.

[63-217 added 1996, ch. 98, sec. 3, p. 325; am. 2004, ch. 28, sec. 1, p. 45; am. 2012, ch. 227, sec. 1, p. 628.]

63-218. REPRODUCTION OF RECORDS -- DESTRUCTION OF ORIGINALS AUTHORIZED -- ADMISSIBILITY IN EVIDENCE. (1) The state tax commission or any political subdivision of the state of Idaho may retain any document in a different form or medium from that in which it is received, provided that the form or medium in which the document is retained results in a permanent record which may be accurately reproduced during the period for which the document must be retained under any tax law administered or enforced by the state tax commission. The original document, once reproduced, may be disposed of or destroyed.

(2) A document retained in any form or medium permitted under this section shall be deemed to be an original public record for all purposes. A reproduction or copy of such a document, certified by a state officer, shall be deemed to be a transcript or certified copy of the original, and shall be admissible in any court or administrative hearing.

[63-218 added 1996, ch. 98, sec. 3, p. 326; am. 2008, ch. 5, sec. 1, p. 6.]

63-219. UNIFORM PROPERTY ROLLS AND RELATED DOCUMENTS. (1) The state tax commission shall develop, maintain and enforce statewide systems for the preparation of property rolls and related documents and procedures and for uniform parcel numbering. Said systems shall provide related information specified by the state tax commission.

(2) The state tax commission shall prescribe forms and documents to be used to comply with the requirements of subsection (1) of this section when the information contained in said forms and documents is needed by the tax commission. The appropriate county official may request that the state tax commission consider an alternate, but equivalent, system for the preparation of property rolls and related documents. If the county official demonstrates equivalence to the satisfaction of the state tax commission, the state tax commission may, at its discretion, permit the alternate system to be used. Alternate forms or documents to be provided at county expense may be used if submitted to the state tax commission prior to use and if, in the opinion of the state tax commission, the alternate forms or documents are equivalent to the forms or documents provided by the state tax commission.

(3) Forms or documents required to comply with the provisions of subsection (1) of this section may be prescribed by the appropriate county official, provided that the information on said forms or documents is not needed by the state tax commission. Said forms or documents must be provided at county expense and a copy of each separate form or document must be filed with the state tax commission prior to use.

(4) The state tax commission shall, at its expense, provide aid to the counties on numbering, mapping and software for implementation of this program, and shall, at its expense, provide uniform valuation assessment notices to the county assessor and property tax notices to the county tax collector.

[63-219 added 1996, ch. 98, sec. 3, p. 326.]

63-220. TAX EXTENSIONS AS DISASTER RELIEF. (1) The board of county commissioners of any Idaho county declared by the governor of the state of Idaho as a natural disaster area may grant an extension of time for any filings or payments required under section 63-302(1), 63-602G, 63-706 or 63-903, Idaho Code, to those persons whose ability to timely comply with their filing or payment requirement is adversely affected by a natural disaster set forth in the declaration.

(2) Before granting any extension the board of county commissioners shall provide a procedure for affected taxpayers to justify the extension and provide such other information as the board may require to support the taxpayer's application.

(3) No extension granted under this section shall be for a period in excess of sixty (60) days.

(4) In all cases where the board has granted an extension under this section, payment of the tax shall not be subject to any late filing penalty or interest if payment of the tax is made on or before the extended due date. Failure to make payments on or before the extended due date will thereafter cause the imposition of penalty and interest.

(5) When, as a result of relief granted under this section, a county official or state agency is unable to comply with a provision in this title requiring an action by a specified date, the action may be delayed only for such reasonably necessary time as the state tax commission approves, but not to exceed sixty (60) days.

[63-220, added 1997, ch. 64, sec. 2, p. 136.]