TITLE 63
REVENUE AND TAXATION

CHAPTER 3
ASSESSMENT OF REAL AND PERSONAL PROPERTY

63-301. TIME OF ASSESSMENT -- PROPERTY ROLL, SUBSEQUENT PROPERTY ROLL AND MISSED PROPERTY ROLL. (1) The assessor shall complete an assessment of all real and personal property in his county which is subject to assessment by him on or before the fourth Monday of June. In making such assessment, the assessor shall determine, according to recognized appraisal methods and techniques, the market value for assessment purposes of real and personal property. Said assessments shall be entered on the property roll. After the aforesaid date, any property which has been omitted from the property roll shall be entered on the subsequent property roll and submitted to the county commissioners meeting as a board of equalization, from the fourth Monday of November through the first Monday of December of the current year, or entered on the missed property roll and submitted during the county board of equalization's monthly meeting in January of the following year.

(2) The market value for assessment purposes of each parcel of property subject to assessment shall be listed on the appropriate roll, as defined in subsection (1) of this section, by category of property established and defined pursuant to section 63-109, Idaho Code.

[63-301 added 1996, ch. 98, sec. 4, p. 327.]

63-301A. NEW CONSTRUCTION ROLL. (1) The county assessor shall prepare a new construction roll, which shall be in addition to the property roll, which new construction roll shall show:

(a) The name of the taxpayer;

(b) The description of the new construction, suitably detailed to meet the requirements of the individual county;

(c) The amount of taxable market value added to the property on the current year's property roll that is directly the result of new construction;

(d) The amount of taxable market value added as provided in subsection (3)(f) of this section as a result of dissolution of any revenue allocation area; and

(e) The amount of taxable market value to be deducted to reflect the adjustments required in this paragraph:

(i) Any board of tax appeals or court-ordered value change, if property has a taxable value lower than that shown on any new construction roll in any one (1) of the immediate five (5) tax years preceding the current tax year;

(ii) Any reduction in value resulting from correction of value improperly included on any previous new construction roll as a result of double or otherwise erroneous assessment;

(iii) Any reduction in value resulting from the exemption provided in section 63-602W(4), Idaho Code, in any one (1) of the immediate five (5) tax years preceding the current tax year;

(iv) Any voluntary reduction in value reflecting a portion of certain homestead exemptions as provided in section 63-602G(10), Idaho Code; and

(v) Any reduction in value resulting from a fire protection district de-annexing territory pursuant to section 31-1411(3), Idaho Code, or library district de-annexing territory pursuant to section 33-2711A, Idaho Code. The full taxable market value for assessment purposes of such de-annexed territory, as certified by the county assessor, shall be deducted from the new construction roll for the de-annexing district in the year following the de-annexation.

(2) As soon as possible, but in any event by no later than the first Monday in June, the new construction roll shall be certified to the county auditor and a listing showing the amount of value on the new construction roll in each taxing district or unit shall be forwarded to the state tax commission on or before the fourth Monday in July. Provided however, the value shown in subsection (3)(e) of this section shall be reported to the appropriate county auditor by the state tax commission by the third Monday in July and the value sent by the county auditor to each taxing district. The value established pursuant to subsection (3)(e) of this section is subject to correction by the state tax commission until the first Monday in September, and any such corrections shall be sent to the appropriate county auditor, who shall notify any affected taxing districts.

(3) Except as otherwise provided in this subsection, the value shown on the new construction roll shall include ninety percent (90%) of the taxable market value increase from:

(a) Construction of any new structure that previously did not exist, once it is completed and taxable;

(b) Additions or alterations to existing nonresidential structures;

(c) Installation of new or used manufactured housing that did not previously exist within the county;

(d) Property newly taxable as a result of loss of the exemption provided by section 63-602W(3) or (4), Idaho Code;

(e) The construction of any improvement or installation of any equipment used for or in conjunction with the generation of electricity and the addition of any improvement or equipment intended to be so used, except property that has a value allocated or apportioned pursuant to section 63-405, Idaho Code, or that is owned by a cooperative or municipality as those terms are defined in section 61-332A, Idaho Code, or that is owned by a public utility as that term is defined in section 61-332A, Idaho Code, owning any other property that is allocated or apportioned. No replacement equipment or improvements may be included;

(f) Provided such increases do not include increases already reported on the new construction roll as permitted in paragraphs (i) and (j) of this subsection, increases in value over the base value of property on the base assessment roll within an urban renewal revenue allocation area that has been terminated pursuant to section 50-2914, Idaho Code, to the extent that this increment exceeds the incremental value as of December 31, 2006, or, for revenue allocation areas formed after December 31, 2006, eighty percent (80%) of the increment value. Notwithstanding other provisions of this section, the new construction roll shall not include new construction located within an urban renewal district's revenue allocation area, except as provided in this paragraph or paragraph (k) of this subsection;

(g) New construction, in any one (1) of the immediate five (5) tax years preceding the current tax year, allowable but never included on a new

construction roll, provided however, that for such property the value on the new construction roll shall reflect the taxable value that would have been included on the new construction roll for the first year in which the property should have been included;

(h) Formerly exempt improvements on state college-owned or state university-owned land for student dining, housing, or other education-related purposes approved by the state board of education and board of regents of the university of Idaho as proper for the operation of such state college or university, provided such improvements were never included on any previous new construction roll;

(i) Increases in base value when due to previously determined increment value added to the base value as required in sections 50-2903 and 50-2903A, Idaho Code, due to a modification of the urban renewal plan. In this case, the amount added to the new construction roll will equal eighty percent (80%) of the amount by which the increment value in the year immediately preceding the year in which the base value adjustment described in this subsection occurs exceeds the incremental value as of December 31, 2006, or, for revenue allocation areas formed after December 31, 2006, the entire increment value; and

(j) Increases in base value when due to previously determined increment value added to the base value as a result of a de-annexation within a revenue allocation area as defined in section 50-2903, Idaho Code. In this case, the amount added to the new construction roll will equal eighty percent (80%) of the amount by which the increment value in the year immediately preceding the year in which the de-annexation described in this subsection occurs exceeds the incremental value as of December 31, 2006, or, for revenue allocation areas formed after December 31, 2006, the entire increment value within the area subject to the de-annexation.

(k) In the case of a fire protection district or ambulance service district that encompasses all or part of any urban renewal revenue allocation area that such district withdrew from pursuant to section 50-2906(5), Idaho Code, eighty percent (80%) of the increment value may be included on the new construction roll for the year in which the district withdrew from such urban renewal revenue allocation area. Each year thereafter, ninety percent (90%) of the taxable value of otherwise qualifying new construction shall be included in the new construction roll for such fire protection district or ambulance service district and for fire protection districts and ambulance service districts that are not subject to the financing provisions of an urban renewal revenue allocation area pursuant to section 50-2906(4), Idaho Code, even if such new construction would not otherwise qualify because it was located within a revenue allocation area.

(4) The amount of taxable market value of new construction shall be the change in net taxable market value that is attributable directly to the new construction or loss of the exemption provided by section 63-602W(3) or (4), Idaho Code. It shall not include any change in value of existing property that is due to external market forces such as general or localized inflation, except as provided in subsection (3)(f) of this section.

(5) The amount of taxable market value of new construction shall not include any new construction of property that has been granted a provisional property tax exemption, pursuant to section 63-1305C, Idaho Code. A property owner may apply to the board of county commissioners, if an application

is required pursuant to section 63-602, Idaho Code, for an exemption from property tax at the time the initial building permits are applied for or at the time construction of the property has begun, whichever is earlier, or at any time thereafter.

(6) The amount of taxable market value of new construction shall not include any new construction of property for which an exemption from sales and use tax has been granted pursuant to section 63-3622VV, Idaho Code.

[63-301A, added 1997, ch. 117, sec. 13, p. 313; am. 1998, ch. 95, sec. 2, p. 342; am. 2002, ch. 143, sec. 6, p. 402; am. 2002, ch. 344, sec. 1, p. 962; am. 2003, ch. 8, sec. 1, p. 15; am. 2003, ch. 16, sec. 15, p. 64; am. 2007, ch. 135, sec. 1, p. 395; am. 2010, ch. 254, sec. 1, p. 644; am. 2010, ch. 283, sec. 1, p. 760; am. 2011, ch. 151, sec. 28, p. 433; am. 2011, ch. 175, sec. 1, p. 496; am. 2012, ch. 192, sec. 2, p. 518; am. 2016, ch. 349, sec. 8, p. 1025; am. 2018, ch. 194, sec. 2, p. 432; am. 2020, ch. 335, sec. 2, p. 975; am. 2021, ch. 360, sec. 2, p. 1113; am. 2022, ch. 310, sec. 1, p. 999; am. 2024, ch. 168, sec. 3, p. 647; am. 2025, ch. 300, sec. 9, p. 1268; am. 2026, ch. 19, sec. 1, p. 104; am. 2026, ch. 197, sec. 2, p. 854.]

63-302. LIST OF TAXABLE PERSONAL PROPERTY. (1) The assessor shall leave at the office, place of business or residence of each personal property owner, or mail to such personal property owner at his last known post office address, a form with notice requiring such personal property owner to make a correct list of taxable personal property. Every personal property owner so required shall enter a true and correct statement of such personal property and the ownership thereof, which statement shall be signed and verified by the oath of the personal property owner or his agent listing such personal property, and shall be delivered to the assessor, not later than March 15. The assessor shall thereupon determine the market value for assessment purposes of such personal property and enter the same on the property roll. However, if for any reason the assessor shall fail to contact such personal property owner, the failure shall not impair or invalidate any assessment, nor will such failure relieve the personal property owner or his agent of the responsibility to obtain such declaration and to comply with the requirements of this title. Any willful failure to personally contact each personal property owner, shall be deemed malfeasance in office and grounds for the removal of the assessor from office.

(2) If such person fails to make and deliver the list as required, the assessor may list and assess such personal property according to his best judgment and information.

(3) Whenever a taxpayer's list of taxable personal property discloses personal property having a situs for purposes of taxation in another county in this state, the assessor must immediately make a copy of that portion of such list for each county in which such personal property is situated, and transmit the same by mail to the assessor of the proper county, who must, upon receipt of such copy, enter such personal property upon the property roll therein, unless such personal property has already been entered. The assessor shall strike from the original list all personal property so disclosed as having a situs in another county, and shall assess and enter only the balance of the personal property in his county.

[63-302 added 1996, ch. 98, sec. 4, p. 327.]

63-303. ASSESSMENT OF MANUFACTURED HOMES. Manufactured homes shall be assessed as other residential housing and such assessments shall be entered on the property roll.

[63-303 added 1996, ch. 98, sec. 4, p. 328; am. 2004, ch. 27, sec. 2, p. 44.]

63-304. MANUFACTURED HOMES TO CONSTITUTE REAL PROPERTY. (1) A manufactured home may constitute real property if the running gear is removed and:

(a) If the manufactured home becomes permanently affixed to a foundation:

(i) On land which is owned or being purchased by the owner or purchaser of said manufactured home; or

(ii) On land which is being leased by the owner or purchaser of the manufactured home if such home is being financed in accordance with the guidelines of the federal home loan mortgage corporation, the federal national mortgage association, the United States department of agriculture or any other entity or agency that requires, as part of its financing program, similar restrictions on ownership and actions affecting title and possession, provided that if a county takes a tax deed to the manufactured home the county shall not be liable for any delinquent or ongoing leases, rents or any other liabilities owed due to the placement of such property; and

(b) If the owner or purchaser of a manufactured home records with the county recorder in the county in which the manufactured home will be situated a statement of intent to declare the manufactured home as real property.

(2) The exercise of said option shall require all county assessors to treat those manufactured homes whose owners or purchasers have exercised said option as any other site-built residence and shall permit lending institutions to treat said manufactured homes as real property or as any other residence.

(3) The form of the declaration shall be prescribed by the state tax commission. Any form used shall have attached to it the certificate of origin or the original title to the manufactured home to allow a reversal of the declaration as provided in section 63-305, Idaho Code.

[63-304 added 1996, ch. 98, sec. 4, p. 328; am. 2002, ch. 61, sec. 1, p. 130.]

63-305. REVERSAL OF DECLARATION WHICH TREATS A MANUFACTURED HOME AS REAL PROPERTY. (1) Once a manufactured home has been converted to real property under the provisions of section 63-304, Idaho Code, it shall be deemed a fixture and an improvement to the real property to which it is affixed. Physical removal shall be prohibited without the consent of all persons or entities who, at the time of removal have an interest in the real property or title to any estate in the real property to which the manufactured home has been affixed. The homeowner shall obtain a title report from a title insurance company which shall establish the identity of those individuals or entities whose consent must be obtained. Consent to removal of the manufactured home shall not be required from the owners of rights-of-way, easements or owners of subsurface rights.

(2) Physical removal shall include, without limitation, the separation of the manufactured home from the foundation system, except for the temporary purposes of repair or improvement thereto.

(3) At least thirty (30) days before the manufactured home is to be removed, the homeowner shall give written notice of the intended removal to the county assessor in the county in which the real property is located. The county assessor shall require written evidence that the necessary consents have been obtained from those persons or entities identified in the title report as required in the provisions of subsection (1) of this section. In addition, removal shall be prohibited until the county tax collector has given written approval for the removal of the manufactured home by certifying that all property taxes, due and payable, have been paid.

(4) The homeowner shall, within five (5) days of removal, make application for the issuance of a certificate of title for the manufactured home. Prior to the issuance of a certificate of title, the declaration of reversal shall be recorded. Immediately upon issuance of a certificate of title, the manufactured home shall again become personal property for the purpose of financing and for the purpose of taxation shall be assessed pursuant to section 63-302, Idaho Code.

(5) The state tax commission shall prescribe the forms to be used by the county assessor to reverse the option exercised under the provisions of section 63-304, Idaho Code, which created the real property designation.

(6) A homeowner who physically removes a manufactured home in violation of the provisions of this section shall be liable for all legal costs and fees, together with actual expenses incurred to restore the real property to its former condition. Any judgment obtained pursuant to this section may be recorded as a lien upon the manufactured home removed from the property.

[63-305 added 1996, ch. 98, sec. 4, p. 328; am. 2002, ch. 61, sec. 2, p. 131.]

63-306. LISTING OF PROPERTY BY OWNER, AGENT OR FIDUCIARY. (1) All property required to be listed and assessed under the provisions of this title shall be listed by the owner or his agent, except as hereinafter provided:

(a) The property of a minor shall be listed by his guardian, or by the person having such property in charge.

(b) The property of a person determined by a court to be legally incompetent, by the person having charge of such property.

(c) The property of a person for whose benefit it is held in trust, by the trustee.

(d) The property of a deceased person, by the executor or administrator.

(e) The property of a person or corporation whose assets are in the hands of a receiver, by the receiver or his agent.

(f) The property of a corporation, by the president, secretary, treasurer or other proper agent or officer.

(g) The property of a firm, partnership, limited liability company, association or company, or other such entities as recognized by the state of Idaho, by a partner, member or agent.

(h) Property in litigation in possession of a receiver, or of any county officer, or officer of a court, by the custodian thereof.

(2) Whenever property is listed to any person in a representative capacity, his representative designation must be added to his name, and such

property must be entered upon the property roll separate and apart from any individual property of such person.

[63-306 added 1996, ch. 98, sec. 4, p. 329.]

63-307. OWNERSHIP IDENTIFICATION. (1) The assessor shall ascertain the current ownership of land from documents recorded in the county recorder's office and/or from evidence of ownership furnished to the assessor that is admissible at trial in a civil action. Evidence of ownership admissible in a civil action includes but is not limited to a policy of title insurance or title commitment issued by a duly qualified title insurance company licensed in the state of Idaho.

(2) Whenever any person is the owner of, or has contracted to purchase, either an undivided or defined portion of any real property assessed as a whole, such owner or purchaser, upon producing his deed, contract or other muniment of title to the assessor at any time before the assessor has completed the assessment for that year, may have such assessment changed and corrected accordingly.

(3) No mistake in the name of the owner or failure to designate such owner shall in any manner affect the validity of the assessment or tax lien.

(4) If the ownership of any property is not known, such property must be assessed in the name of "unknown owner."

[63-307, added 1996, ch. 98, sec. 4, p. 329; am. 1997, ch. 215, sec. 1, p. 635; am. 2022, ch. 75, sec. 2, p. 215.]

63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TAXPAYER. [EFFECTIVE UNTIL JANUARY 1, 2024] (1) At the taxpayer’s request, on a form provided by the assessor, the valuation assessment notice may be transmitted electronically to the taxpayer.

(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. 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 property for the current year and his right to appeal to the county board of equalization. The state tax commission may require that other data or information be shown on the form.

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

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

(5) For property entered and assessed on the subsequent property roll pursuant to section 63-311, Idaho Code, the valuation assessment notice

shall be transmitted electronically 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 as soon as possible after it is prepared, but not later than the third Monday in November.

(6) For property entered and assessed on the missed property roll pursuant to section 63-311, Idaho Code, the valuation assessment notice shall be transmitted electronically 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 as soon as possible after it is prepared, but not later than the first Monday of January of the following year.

63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TO THE TAXPAYER. [EFFECTIVE JANUARY 1, 2024] (1) 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 market value for assessment purposes of the taxpayer's property for the current year and 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.

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

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

(7) For property entered and assessed on the subsequent property roll pursuant to section 63-311, Idaho Code, the valuation assessment notice shall be transmitted electronically 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 as soon as possible after it is prepared, but not later than the third Monday in November.

(8) For property entered and assessed on the missed property roll pursuant to section 63-311, Idaho Code, the valuation assessment notice shall be transmitted electronically 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 as soon as possible after it is prepared, but not later than the first Monday of January of the following year.

[63-308 added 1996, ch. 98, sec. 4, p. 330; am. 2013, ch. 191, sec. 1, p. 472; am. 2021, ch. 26, sec. 2, p. 67; am. 2023, ch. 35, sec. 1, p. 169.]

63-309. IMPROVEMENTS ON EXEMPT AND RAILROAD RIGHTS-OF-WAY LANDS -- EQUITY IN STATE PROPERTY. (1) All taxable improvements on government, Indian, state, county, municipal or other lands exempt from taxation, and all improvements on all railroad rights-of-way owned separately from the ownership of the rights-of-way upon which the same stands, or in which nonexempt persons have possessory interests, shall be assessed and taxed as personal property, provided that such improvements shall not be eligible for the exemption provided in section 63-602KK, Idaho Code.

(2) Property of the state of Idaho or any department, agency or subdivision thereof, or any other property not subject to property taxation to the owner thereof by reason of the legal status of the owner, held under contract of sale or lease with option to purchase, with lease moneys applicable to the purchase price, by any person, corporation or other association for his or its exclusive use, shall be subject to the purchaser or lessee for property taxation. When such property is held under a contract of sale or other agreement whereby on certain payment or payments the legal title is or may be acquired by such person, firm, corporation or association, such property shall be assessed to such person, firm, corporation or association and taxed without deduction on account of the whole or any part of the purchase price or other sum due on such property remaining unpaid. The lien for any such property tax shall neither attach to, impair or be enforced against any interest of the state of Idaho or any department, agency or subdivision thereof.

(3) Refusal to pay the property tax levied upon any equity in state property by the owner upon demand by the tax collector shall operate as forfeiture of such equity.

[63-309 added 1996, ch. 98, sec. 4, p. 330; am. 2014, ch. 357, sec. 3, p. 889.]

63-310. COMPLETION AND DELIVERY OF PROPERTY ROLL. The assessor must certify the completion of the property roll on or before the fourth Monday of June in each year, and must, on or before that date, deliver the completed property roll, together with all claims for exemptions from assessment or taxation to the clerk of the board. The property roll and claims for exemptions must remain in the office of the clerk until the second Monday of July for the inspection of all persons interested.

[63-310 added 1996, ch. 98, sec. 4, p. 331.]

63-311. COMPLETION AND DELIVERY OF SUBSEQUENT AND MISSED PROPERTY ROLLS. (1) The assessor shall assess all personal property and all improve-

ments to real property except as otherwise provided in section 63-317, Idaho Code, which have been completed or discovered between the fourth Monday of June and the fourth Monday of November and which were not included on the property roll delivered on the fourth Monday of June, and shall enter such assessments on the subsequent property roll to be delivered to the clerk of the board on the fourth Monday of November of the current year.

(2) If other real or personal property is discovered and assessed between the fourth Monday of November and December 31st, it shall be assessed and entered on the missed property roll to be delivered to the clerk of the board on the first Monday of January of the following year.

(3) Personal property coming into the state from without the state after the first day of January shall be assessed as of the date of its entry into the state as follows; if before the first day of April, for its full market value for assessment purposes; if on the first day of April and before the first day of July, for three-fourths (3/4) of its full market value for assessment purposes; if on the first day of July and before the first day of October, for one-half (1/2) of its full market value for assessment purposes; and if on the first day of October and on or before the thirty-first day of December, for one-fourth (1/4) of its full market value for assessment purposes, and the taxes so levied thereupon shall be a first and prior lien on such property from the date of its entry into the state so assessed, and upon all other personal or real property, belonging to the same owner, and no personal property of any kind shall be exempt from such lien.

[63-311 added 1996, ch. 98, sec. 4, p. 331.]

63-312. AFFIDAVIT TO COMPLETED ROLL -- EFFECT OF FAILURE TO MAKE AFFIDAVIT. (1) The county assessor, at the time of delivery of the property roll, subsequent property roll or missed property roll to the clerk of the board, must subscribe an affidavit that the property roll, subsequent property roll or missed property roll is, to the best of his knowledge and ability, a true and complete statement of market value for assessment purposes of all property subject to appraisal by him and that he has faithfully complied with all the duties imposed upon him under law.

(2) Failure by the assessor to make the affidavit shall not affect the validity of any appraisal entered on the property roll, subsequent property roll or missed property roll. The making of such affidavit, however, is declared to be a duty pertaining to the office of the assessor, and when the same is to be made by the deputy assessor it shall be the duty of the assessor to have the same properly made. In every case where the said affidavit is omitted from any assessment roll as completed as aforesaid, the board of county commissioners must require the assessor to make the same, or have the same made by the deputy assessor, and upon refusal or neglect of such assessor to supply such affidavit forthwith, the chairman of the board of county commissioners must immediately file in the district court in the county any information, in writing, verified by his oath, charging such assessor with refusal or neglect to perform the official duties pertaining to his office, and thereupon he must be proceeded against as in such cases provided by law.

[63-312 added 1996, ch. 98, sec. 4, p. 332.]

63-313. EXEMPTION FOR TRANSIENT PERSONAL PROPERTY. Beginning January 1, 2022, all transient personal property is exempt from taxation. No replacement moneys shall be provided as a result of this section.

[63-313 added 1996, ch. 98, sec. 4, p. 332; am. 2008, ch. 400, sec. 7, p. 1101; am. 2021, ch. 360, sec. 8, p. 1121; am. 2022, ch. 225, sec. 1, p. 739.]

63-314. COUNTY VALUATION PROGRAM TO BE CARRIED ON BY ASSESSOR. (1) It shall be the duty of the county assessor of each county in the state to conduct and carry out a continuing program of valuation of all taxable properties under his jurisdiction pursuant to such rules as the state tax commission may prescribe, to the end that all parcels of property under the assessor's jurisdiction are assessed at current market value. In order to promote uniform assessment of property in the state of Idaho, taxable property shall be appraised or indexed annually to reflect current market value. In order to achieve this goal, all taxable property in a county shall be appraised at least once every five (5) years, except as provided in subsection (6). Beginning in 2003, or year one (1) of any five (5) year cycle not less than fifteen percent (15%) of the taxable properties in the county shall be appraised during that year; by the end of year two (2) not less than thirty-five percent (35%) of the taxable properties in the county shall have been appraised during that year and the previous year; by the end of year three (3) not less than fifty-five percent (55%) of the taxable properties in the county shall have been appraised during that year and the previous two (2) years; by the end of year four (4) not less than seventy-five percent (75%) of the taxable properties in the county shall have been appraised during that year and the previous three (3) years; and by the end of year five (5) all one hundred percent (100%) of the taxable properties within the county shall have been appraised during that year and the previous four (4) years. Annually, all taxable property, not appraised that year, shall be indexed to reflect current market value for assessment purposes using market value property transactions and results of the annual appraisal of taxable property. The county assessor shall maintain in the respective offices sufficient records to show when each parcel or item of property was last appraised. The appraisal required by this section shall include a plan outlining the continuing valuation program. Said plan shall be submitted to the state tax commission for approval on or before the first Monday in February, 1997, and no less frequently than every fifth year thereafter. The state tax commission shall not approve any plan that fails to provide for adequate appraisal and valuation of all taxable properties in any county.

(2) The state tax commission is hereby authorized, empowered and directed to promulgate rules for the implementation of this program, and to provide any such county assessor with such supervision and technical assistance as may be necessary.

(3) The county commissioners of each county shall furnish the assessor with such additional funds and personnel as may be required to carry out the program hereby provided, and for this purpose may levy annually a property tax of not to exceed four-hundredths percent (.04%) of the market value for assessment purposes on all taxable property in the county to be collected and paid into the county treasury and appropriated to the property valuation fund which is hereby created.

(4) If compliance with the requirements of subsection (1) is not obtained, or if any county fails to meet the goals set in subsection (1), the state tax commission may proceed as required by section 63-316, Idaho Code. If a county fails to meet the timelines in subsection (1), the state tax commission shall require a remediation plan.

(5) As used in this section the term "adequate appraisal and valuation of all taxable properties in any county" means a process which includes a field inspection of not less than the number of taxable properties necessary to meet the requirements of subsection (1). Appraisal also includes collection, verification and analysis of market value sales, applicable income and expense data and building cost information, and application of this information to predict market value.

(6) The board of county commissioners may request that the Idaho state tax commission grant an extension of the five (5) year reappraisal deadline set forth in subsection (1). The request shall be in writing and shall set forth the reason(s) that the county is unable to complete the reappraisal process as required by subsection (1) and shall set forth the measures the county will undertake in order to complete the reappraisal program within the extension of time requested. In no case shall an extension exceed two (2) years. The state tax commission may approve or deny any request for an extension and shall notify the board of county commissioners of its decision in writing. The state tax commission shall not approve any extension absent a showing by the county of extraordinary circumstances. Extraordinary circumstances may include, but are not limited to, natural disasters or unforeseen circumstances that result in extreme financial hardship to the county. Circumstances that will not qualify for an extension may include, but are not limited to, failure to adequately fund the county valuation program as provided by this section, malfeasance, or mismanagement by a current elected official. The state tax commission shall not grant the extension provided in this section if studies conducted by the commission indicate that any category of property affected by such extension is not assessed at market value.

(7) The Idaho state tax commission shall report back to the Idaho house of representatives revenue and taxation committee and the senate local government and taxation committee whenever an extension authorized under subsection (6) is granted.

[63-314, added 1996, ch. 98, sec. 4, p. 333; am. 1997, ch. 117, sec. 14, p. 314; am. 2000, ch. 196, sec. 1, p. 487; am. 2003, ch. 34, sec. 1, p. 152.]

63-315. ASSESSMENT RATIOS AND THE DETERMINATION OF ADJUSTED MARKET VALUE FOR ASSESSMENT PURPOSES FOR SCHOOL DISTRICTS. (1) The provisions of this section shall apply only to charter districts levying a maintenance and operation levy in the prior calendar year. For the purpose of this section, adjusted market value for assessment purposes shall be the adjusted market value for assessment purposes of all property assessed for property tax purposes for the year referred to in sections 33-802 and 33-1002, Idaho Code.

(2) The state tax commission shall conduct a ratio study to annually ascertain the ratio between the assessed value and the market value for assessment purposes of all property assessed for property tax purposes. Said ratio study shall be conducted in accordance with nationally accepted procedures. From the ratio so ascertained the state tax commission shall compute the adjusted market value of all property assessed for property tax purposes.

(3) The ratio shall be computed in each school district and applied to the market value for assessment purposes within each school district.

(4) Sales used in determining the ratio required by this section shall be arm's length, market value property sales occurring in the year beginning on October 1 of the year preceding the year for which the adjusted market value is to be determined. The state tax commission may, at its discre-

tion, modify the sales period when doing so produces provably better representativeness of the actual ratio in any school district. The state tax commission may also add independently conducted appraisals when the state tax commission believes that this procedure will improve the representativeness and reliability of the ratio.

(5) Whenever the state tax commission is unable to determine with reasonable statistical certainty that the assessed value within any school district differs from the market value for assessment purposes, the state tax commission may certify the assessed value to be the adjusted market value of any school district.

(6) The state tax commission shall certify the adjusted market value of each school district to the state department of education and each county auditor no later than the first Monday in April each year. The state tax commission shall prepare a report indicating procedures used in computing the adjusted market value and showing statistical measures computed in the ratio study. The report of the state tax commission shall be made available for public inspection in the office of the county auditor.

(7) The state tax commission shall promulgate rules to implement the ratio study described in this section.

[63-315, added 1996, ch. 98, sec. 4, p. 334; am. 1998, ch. 102, sec. 1, p. 350; am. 2006, 1st Ex. Sess., ch. 1, sec. 15, p. 58; am. 2016, ch. 87, sec. 1, p. 273.]

63-316. ADJUSTMENT OF ASSESSED VALUE -- COMPLETION OF ASSESSMENT PROGRAM BY STATE TAX COMMISSION -- PAYMENT OF COSTS. (1) Whenever the state tax commission, after a hearing, determines that any county assessor or the county commissioners in assessing property in the county subject to taxation have failed to abide by, adhere to and conform with the laws of the state of Idaho and the rules of the state tax commission in determining market value for assessment purposes, the state tax commission shall order the county assessor and county commissioners of such county to make the necessary changes or corrections in such assessments and if the county assessor and the county commissioners refuse or neglect to comply with such order, the state tax commission is authorized to and shall forthwith adjust or change the property roll in such county.

(2) In lieu of the hearings and actions permitted in subsection (1) of this section, the state tax commission shall monitor each county's implementation of the continuing appraisal required in section 63-314, Idaho Code, and may require each county to file such reports of its progress at implementation of such continuing appraisals as the commission may find necessary. In the event that the commission finds that any county is failing to meet the requirements of section 63-314, Idaho Code, the commission may order that county's indexing or appraisal or reappraisal programs be conducted under the exclusive and complete control of the state tax commission and the results of such programs shall be binding upon the county officers of the county for which ordered. Payments for the actual costs of such programs shall be made from the sales tax distribution created in section 63-3638, Idaho Code, and the amount of such payments shall be withheld from the payments otherwise made under the provisions of section 63-3638(10)(b) and (10)(c), Idaho Code, to the county for which indexing, appraisal or reappraisal has been ordered, and this subsection shall constitute the necessary appropriation to accomplish such payments, any other provision of law notwithstanding.

[63-316, added 1996, ch. 98, sec. 4, p. 334; am. 2000, ch. 207, sec. 1, p. 521; am. 2001, ch. 130, sec. 2, p. 462; am. 2009, ch. 341, sec. 141, p. 1061; am. 2020, ch. 162, sec. 3, p. 475.]

63-317. OCCUPANCY TAX -- PROCEDURES. (1) All real property subject to property taxation shall be valued and taxed based upon its status as of January 1 of each tax year. Improvements, other than additions to existing improvements, constructed upon real property shall not be subject to property taxation during the year of construction other than that portion actually in place as of January 1 of each calendar year. New manufactured housing shall not be subject to property taxation during the first year of occupancy if occupied after January 1. For the purposes of this section, "new manufactured housing" means manufactured housing, whether real or personal, never previously occupied.

(2) There is hereby levied an occupancy tax upon all newly constructed and occupied residential, commercial and industrial structures, including new manufactured housing, except additions to existing improvements or manufactured housing, prorated for the portion of the year for which the structure was occupied. The occupancy tax shall be upon those improvements or new manufactured housing for that portion of the calendar year in which first occupancy occurs. The occupancy tax does not apply to operating property. Improvements that were exempt as of January 1 of the tax year, but that may be subject to occupancy tax during that tax year, shall not be subject to property tax as otherwise provided in section 63-602Y, Idaho Code. For the purposes of this section, the term "occupied" means:

(a) Use of the property by any person as a residence including occupancy of improvements or use in storage of vehicles, boats or household goods, provided such use is not solely related to construction or sale of the property; or

(b) Use of the property for any business or commercial purpose unrelated to the construction and sale of the property; or

(c) Any possessory use of the property for which the owner received any compensation or consideration.

(3) The owner of any newly constructed improvement or new manufactured housing, as described in this section, upon which no occupancy tax has been charged shall report to the county assessor that the improvement or new manufactured housing has been occupied. As soon as practical after receiving such a report, the county assessor shall appraise and determine the market value for assessment purposes.

(a) At the time the county assessor determines the market value for assessment purposes of any improvement, he shall allow as an offset against the market value of the improvement the market value of any portion of that improvement which was existing on January 1 and placed upon the property roll.

(b) Upon completion of the appraisal and entry of the appraised value on the occupancy tax roll, which roll shall be prepared for property subject to the occupancy tax, the county assessor shall:

(i) Notify the owner of the appraised value and the right to appeal the value provided in the appraisal within twenty-eight (28) days of such notification in the manner provided in section 63-501A, Idaho Code, notwithstanding date limitations found in that section, and further shall notify the owner of the right to apply for the exemption provided in sections 63-602G and 63-602X,

Idaho Code. If the owner applies for and meets the requirements for such exemption within thirty (30) days of the notification by the county assessor, the exemption shall be extended to the newly constructed and occupied residential structures in compliance with section 63-602G, Idaho Code, notwithstanding limitations requiring occupancy as of April 15 of the tax year; and

(ii) Notify the owner of the right to apply for a reduction of property taxes or occupancy taxes pursuant to chapter 7, title 63, Idaho Code. If the owner applies for and meets the requirements for a tax reduction within thirty (30) days of the notification by the county assessor, the tax reduction roll shall be amended by the county assessor by adding claims submitted pursuant to this section, provided such claims are submitted to the assessor no later than September 1. For claims submitted after that date, the county assessor shall prepare a supplemental tax reduction roll. The supplemental tax reduction roll shall be submitted to the state tax commission along with the claims no later than the first Monday in March of the following tax year. The county assessor and the state tax commission shall calculate a reduction of occupancy taxes and reimbursement to taxing districts in the same manner as if a claim had been submitted on or before April 15 of the tax year.

(c) In the event that the owner fails to report to the county assessor that the property is ready for occupancy, the assessor shall notify the county board of equalization, which may impose as penalty an additional amount equal to five percent (5%) of the tax for each month following the date of first occupancy during which the report is not made, to a maximum of twenty-five percent (25%) of the tax.

(4) Appeals of the market value for assessment purposes shall be resolved in the same manner as all other appeals of valuation by the board of equalization.

(5) The occupancy tax calculated upon the values set by the county assessor and any penalty imposed by the board of equalization shall be collected in the same manner as all other property taxes.

(6) An occupancy tax lien shall be imposed in the manner provided in section 63-206, Idaho Code.

(7) Occupancy taxes shall be billed, collected and distributed in the same manner as all other property taxes.

[63-317, added 1996, ch. 98, sec. 4, p. 335; am. 1997, ch. 117, sec. 15, p. 315; am. 2003, ch. 364, sec. 1, p. 972; am. 2004, ch. 260, sec. 1, p. 735; am. 2006, ch. 302, sec. 1, p. 931; am. 2013, ch. 21, sec. 2, p. 35; am. 2014, ch. 77, sec. 2, p. 202; am. 2019, ch. 31, sec. 1, p. 85.]

63-318. PARK MODEL RECREATIONAL VEHICLE TO CONSTITUTE PERSONAL PROPERTY. A park model recreational vehicle shall constitute personal property if not registered under the provisions of chapter 4, title 49, Idaho Code. Park model recreational vehicles shall not constitute real property. As used in this section, "park model recreational vehicle" has the same meaning as set forth in section 63-3622HH, Idaho Code.

[63-318, added 2017, ch. 134, sec. 13, p. 323.]