

TITLE 63
REVENUE AND TAXATION

CHAPTER 8
LEVY AND APPORTIONMENT OF TAXES

63-801. ANNUAL STATE PROPERTY TAX LEVY. (1) The county commissioners in each county in this state must meet on the second Monday of September in each year to ascertain the tax rate necessary to be levied on each dollar of the valuation of all the taxable property in the county for such year in order to raise the amount of state taxes apportioned to such county by the state tax commission. The total of all levies must be within the limits prescribed by the laws of this state.

(2) 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 by section 9, article VII, of the constitution of the state of Idaho.

[63-801 added 1996, ch. 98, sec. 9, p. 369.]

63-802. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES -- EXCEPTIONS. (1) Except as otherwise provided in this section, no taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the maximum sum permitted under this section:

(a) (i) The highest dollar amount of property taxes certified for its annual budget for any one (1) of the three (3) tax years preceding the current tax year, which amount may be increased by a growth factor of not to exceed three percent (3%) plus the amount of revenue calculated as described in this subsection. The taxing district shall determine what portion of the three percent (3%) increase permitted under this subparagraph that it requires and then calculate a preliminary levy rate based on the percent chosen. In calculating the preliminary levy rate, the most current taxable market value shall be used, except that for taxable market values of centrally assessed operating property, the prior year's valuation may be used instead of the current year's taxable market values. The preliminary levy rate shall be multiplied by the value shown on the new construction roll compiled pursuant to section [63-301A](#), Idaho Code, and by ninety percent (90%) of the value of annexation during the previous calendar year, as certified by the state tax commission for taxable market values of operating property of public utilities and by the county assessor; except for a fire protection district annexing property prior to July 1, 2021, pursuant to section [31-1429](#), Idaho Code, the new levy rate shall be multiplied by one hundred percent (100%) of the value of any such property annexed prior to July 1, 2021.

(ii) The total budget increase calculated under this paragraph must not exceed eight percent (8%), except that any increase in the amount of property tax revenue to finance an annual budget added as a result of the termination, deannexation, or plan modification of a revenue allocation area of an urban renewal district pursuant to section [63-301A](#)(3)(g), (j), or (k), Idaho Code, shall not be subject to such limitation.

(iii) Following the first year in which a fire protection district has annexed city property pursuant to section [31-1429](#), Idaho Code, the city shall subtract an amount equal to the moneys spent on fire protection services during the last full year the city provided fire protection services to its residents from its budget limitation under this section.

(b) If the taxing district has not imposed a levy for three (3) or more years, the highest dollar amount of property taxes certified for its annual budget for the purpose of paragraph (a) (i) of this subsection shall be the dollar amount of property taxes certified for its annual budget during the last year in which a levy was made.

(c) The dollar amount of the actual budget request may be substituted for the amount in paragraph (a) of this subsection if the taxing district is newly created, except as may be provided in paragraph (i) of this subsection.

(d) This section does not apply to school district levies imposed in section [33-802](#), Idaho Code.

(e) (i) In the case of a nonschool district for which less than the maximum allowable increase in the dollar amount of property taxes is certified for annual budget purposes in any one (1) year, such a district may, in any following year, recover the forgone increase by certifying, in addition to any increase otherwise allowed, any or all of the increase originally forgone. Provided however, that prior to budgeting any forgone increase, the district must provide notice of its intent to do so, hold a public hearing that may be in conjunction with its annual budget hearing, and certify by resolution the amount of forgone increase to be budgeted and the specific purpose for which the forgone increase is being budgeted. Upon adoption of the resolution, the clerk of the district shall file a copy of the resolution with the county clerk and the state tax commission. Said additional amount shall be included in future calculations for increases as allowed, except as provided in subparagraph (iii) of this paragraph.

(ii) If the forgone increase is budgeted for the purpose of maintenance and operations, the rate of recovering the reserved forgone moneys may increase the taxing district's budget by no more than one percent (1%) per year.

(iii) If the forgone increase is budgeted for a capital project or projects, the rate of recovering the reserved forgone moneys may not exceed three percent (3%) of the taxing district's budget for the year in which the forgone increase is budgeted. Forgone moneys budgeted for a capital project must be deducted from the taxing district's forgone balance in the year in which it is budgeted. Upon completion of such a capital project, the taxing district shall certify such completion to the state tax commission and county clerk. If, upon certification, the state tax commission finds that the taxing district included forgone moneys for a capital project in calculating the increase permitted under paragraph (a) of this subsection, the state tax commission shall direct the taxing district to reduce its property tax budget for any year in which the forgone moneys were used to calculate a budget increase, in an amount equal to the forgone moneys budgeted plus any increases attributed to the forgone moneys improperly

included in the taxing district's property tax budget. For the purpose of this paragraph, a capital project includes:

1. The construction, expansion, renovation, or replacement of public facilities, including the acquisition of land and other site improvements;
2. The construction, expansion, or reconstruction of public works improvements, including roads, bridges, water systems, sewer systems, and broadband systems; and
3. The purchase of equipment with a useful life of ten (10) years or more.

(f) If a taxing district elects to budget less than the maximum allowable increase in the dollar amount of property taxes, the taxing district may reserve the right to recover all or any portion of that year's forgone increase in a subsequent year by adoption of a resolution specifying the dollar amount of property taxes being reserved. Otherwise, that year's forgone increase may not be recovered under paragraph (e) of this subsection. The district must provide notice of its intent to do so and hold a public hearing that may be in conjunction with its annual budget hearing, if applicable. The resolution to reserve the right to recover the forgone increase for that year shall be adopted at the annual budget hearing of the taxing district if the district has a budget hearing requirement.

(g) In the case of cities, if the immediately preceding year's levy subject to the limitation provided by this section is less than 0.004, the city may increase its budget by an amount not to exceed the difference between 0.004 and the actual prior year's levy multiplied by the prior year's market value for assessment purposes. The additional amount must be approved by sixty percent (60%) of the voters voting on the question at an election called for that purpose and held on the date in May or November provided by law and may be included in the annual budget of the city for purposes of this section.

(h) A taxing district may submit to the electors within the district the question of whether the budget from property tax revenues may be increased beyond the amount authorized in this section, but not beyond the levy authorized by statute. The additional amount must be approved by sixty-six and two-thirds percent (66 2/3%) or more of the voters voting on the question at an election called for that purpose and held on the May or November dates provided by section [34-106](#), Idaho Code. If approved by the required minimum sixty-six and two-thirds percent (66 2/3%) of the voters voting at the election, the new budget amount shall be the base budget for the purposes of this section.

(i) When a nonschool district consolidates with another nonschool district or dissolves and a new district performing similar governmental functions as the dissolved district forms with the same boundaries within three (3) years, the maximum amount of a budget of the district from property tax revenues shall not be greater than the sum of the amounts that would have been authorized by this section for the district itself or for the districts that were consolidated or dissolved and incorporated into a new district.

(j) This section does not apply to cooperative service agency levies imposed in sections [33-317](#) and [33-317A](#), Idaho Code.

(k) The amount of money received in the twelve (12) months immediately preceding June 30 of the current tax year as a result of distributions of the tax provided in section [63-3502B](#)(2), Idaho Code.

(2) In the case of fire districts, during the year immediately following the election of a public utility or public utilities to consent to be provided fire protection pursuant to section [31-1425](#), Idaho Code, the maximum amount of property tax revenues permitted in subsection (1) of this section may be increased by an amount equal to the current year's taxable value of the consenting public utility or public utilities multiplied by that portion of the prior year's levy subject to the limitation provided by subsection (1) of this section.

(3) No board of county commissioners shall set a levy, nor shall the state tax commission approve a levy for annual budget purposes, which exceeds the limitation imposed in subsection (1) of this section unless authority to exceed such limitation has been approved by a majority of the taxing district's electors voting on the question at an election called for that purpose and held pursuant to section [34-106](#), Idaho Code, provided however, that such voter approval shall be for a period of not to exceed two (2) years.

(4) The amount of property tax revenues to finance an annual budget does not include revenues from nonproperty tax sources and does not include revenue from levies for the payment of judicially confirmed obligations pursuant to sections [63-1315](#) and [63-1316](#), Idaho Code, and revenue from levies that are voter-approved for bonds, override levies or supplemental levies, plant facilities reserve fund levies, school emergency fund levies, or for levies applicable to newly annexed property or for levies applicable to new construction as evidenced by the value of property subject to the occupancy tax pursuant to section [63-317](#), Idaho Code, for the preceding tax year. The amount of property tax revenues to finance an annual budget does not include any property taxes that were collected and refunded on property that is exempt from taxation, pursuant to section [63-1305C](#), Idaho Code.

(5) The amount of property tax revenues to finance an annual budget shall include moneys received as recovery of property tax for a revoked provisional property tax exemption under section [63-1305C](#), Idaho Code.

(6) For tax year 2023, before calculating the amount required in subsection (1) (a) (i) of this section, the board of county commissioners shall reduce the approved property tax levy portion of its budget for the immediate prior three (3) years in an amount equal to the amount levied for indigent public defense. The reduced budget amount shall be the base budget for the purpose of subsection (1) (a) (i) of this section.

[63-802, added 2012, ch. 339, sec. 12, p. 941; am. 2015, ch. 10, sec. 2, p. 14; am. 2016, ch. 69, sec. 2, p. 243; am. 2016, ch. 189, sec. 4, p. 515; am. 2017, ch. 148, sec. 1, p. 366; am. 2018, ch. 194, sec. 4, p. 434; am. 2019, ch. 205, sec. 5, p. 628; am. 2020, ch. 41, sec. 1, p. 92; am. 2021, ch. 360, sec. 7, p. 1118; am. 2022, ch. 8, sec. 1, p. 20; am. 2022, ch. 318, sec. 54, p. 1026.]

63-802A. NOTICE OF BUDGET HEARING. (1) Not later than April 30 of each year, each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district. If no budget hearing is required by law, the county clerk shall be so notified.

(2) Beginning in 2003, a taxing district that fails to comply with subsection (1) of this section shall be prohibited from including in its bud-

get any budget increase otherwise permitted by either subsection (1) (a) or (1) (e) of section [63-802](#), Idaho Code.

(3) If a taxing district wishes to change the time and location of such budget hearing as stated on the assessment notice, it shall publish such change of time and location in advance of such hearing as provided by law.

[63-802A, added 1999, ch. 36, sec. 1, p. 73; am. 2000, ch. 265, sec. 1, p. 743; am. 2006, 1st Ex. Sess., ch. 1, sec. 16, p. 59.]

63-802C. ELECTION TO CREATE A NEW TAXING DISTRICT. (1) In the case of an election to create a new taxing district, the county clerk, of the county or counties where the proposed taxing district is proposed to be located, shall mail a notice of the election to all residences within the proposed taxing district or to residents in the proposed taxing district who are eligible to vote in this election. The notice shall be mailed not less than fourteen (14) calendar days prior to the day of the election and shall state with specificity: the purpose of the election, the date of the election, which shall be on a date authorized in section [34-106](#), Idaho Code, the polling places, the time the polls will be open, the aggregate amount of taxes that will be raised in the proposed taxing district if the election is successful and the increase that will occur per one hundred thousand dollars (\$100,000) of taxable value of property, above any exemptions, of residential property, commercial property, industrial property, land actively devoted to agriculture and operating property.

(2) The county clerk shall, within ten (10) days after the filing of the petition to create the new taxing district, estimate the cost of advertising and holding the election provided in this section and notify in writing the person or any of the persons filing the petition as to the amount of the estimate. The person or persons shall within twenty (20) days after receipt of the written notice deposit the estimated amount with the county clerk in cash, or the petition shall be deemed withdrawn. If the deposit is made and the proposed new taxing district is formed, the person or persons so depositing the sum shall be reimbursed from the first moneys collected by the county from the taxes authorized to be levied by this section.

(3) Compliance with this section shall satisfy any notice or publication requirement as may be provided by law.

[63-802C, added 2007, ch. 364, sec. 1, p. 1097; am. 2009, ch. 341, sec. 143, p. 1064.]

63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing district is required by law to certify to any county treasurer, county auditor, county assessor, county commissioners, or other county officer any property tax levy on property located within said district, such certification shall, notwithstanding any other provision of the law applicable to any such district, be made at the time and in the manner hereinafter provided.

(2) The county auditor shall inform each of the taxing districts within his county of the taxable value of that district as soon as such value is known to the auditor, whether the value comes from the appraisal and assessment of real and personal property, from allocation of the taxable value of operating property, or from other sources.

(3) Using the taxable value of the district, the council, trustees, board, or other governing body of any taxing district shall certify the total amount required from a property tax upon property within the district

to raise the amount of money fixed by its budget as previously prepared or approved. The amount of money so determined shall be certified in dollars to the appropriate county commissioners. Any taxing unit, except regional airport authorities, located in more than one (1) county shall divide its dollar budget for certification to the separate counties by multiplying the amount of such budget by a fraction, the numerator of which shall be the total taxable value of all property in such taxing unit within the county to which such certification is to be made, and the denominator of which shall be the total taxable value of property in such taxing unit in all such counties. Budget certification to the participating counties of regional airport authorities shall be made in the manner prescribed in section [21-807](#)(10), Idaho Code. Taxable value shall be certified by the county auditor of each affected county to such taxing unit and such certification shall be used in this formula. Except as provided in section [33-805](#), Idaho Code, relating to school emergency fund levies, the certification to the county commissioners required in this section shall be made not later than the Thursday prior to the second Monday in September, unless, upon application therefor, the county commissioners grant an extension of not more than seven (7) working days. After receipt of this certification, the county commissioners shall make a tax levy as a percent of taxable value of all property in the taxing district which, when applied to the tax rolls, will meet the budget requirements certified by such taxing districts.

(4) Except as provided in section [50-2908](#)(1), Idaho Code, for the purpose of this section, "taxable value" shall mean the portion of the equalized assessed value, less any exemptions, not including the additional exemption provided for tax year 2022 in section [63-602KK](#)(2)(b), Idaho Code, and the value that exceeds the value of the base assessment roll for the portion of any taxing district within a revenue allocation area of an urban renewal district, located within each taxing district that certifies a budget to be raised from a property tax levy. When the county auditor is notified of revenues sufficient to cover expenses as provided in section [50-2903](#)(5), Idaho Code, taxable value shall also include the value that exceeds the value of the base assessment roll for the portion of any taxing district within a revenue allocation area. For each taxing district, taxable value shall include the value from the property and operating property rolls for the current year and subsequent and missed property rolls for the prior year or the best estimate of the subsequent and missed property rolls for the current year.

(5) At the time of certifying to the county commissioners the amount required from a property tax under subsection (3) of this section, any taxing district with one (1) or more voter-approved bonds and levies shall submit to the appropriate county tax collector the expiration date of each voter-approved bond and levy applicable to the taxing district.

[[63-803](#) added 2012, ch. 339, sec. 13, p. 942; am. 2013, ch. 243, sec. 3, p. 585; am. 2014, ch. 37, sec. 2, p. 64; am. 2014, ch. 357, sec. 6, p. 894; am. 2019, ch. 205, sec. 6, p. 630; am. 2021, ch. 327, sec. 1, p. 1001; am. 2021, ch. 360, sec. 10, p. 1126.]

[63-804](#). FILING COPY OF BUDGET. The council, trustees, board or other governing body of any taxing district shall at the time of certifying the total amount required from a property tax upon property within the district to raise the amount of money fixed by their budget as previously prepared or approved and as provided for in section [63-803](#), Idaho Code, file with the ap-

propriate county commissioners a certified copy of their budget as previously prepared, approved and adopted.

[63-804 added 1996, ch. 98, sec. 9, p. 372.]

63-805. ANNUAL LEVIES. (1) The county commissioners of each county in this state may levy annually upon all taxable property of said county, a property tax for general county purposes, including the provision of public defender services, to be collected and paid into the county treasury and apportioned to the county current expense fund which levy shall not exceed twenty-six hundredths percent (.26%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater. If a county establishes the justice fund, as provided in section [31-4602](#), Idaho Code, the maximum current expense levy shall be reduced to twenty hundredths percent (.20%) of market value for assessment purposes, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

(2) The county commissioners of each county in this state may levy upon all taxable property of said county, a property tax for the purposes set forth in the statutes authorizing a county justice fund, to be collected and paid into the county treasury and apportioned to the county justice fund, if one has been established. Said levy shall not exceed twenty hundredths percent (.20%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

The county commissioners shall have the right to make a "general reserve appropriation," said appropriation not to exceed five percent (5%) of the county justice fund budget as finally adopted. The total levy, however, for the county justice fund, including the "general reserve appropriation," shall be within the limitations imposed by [chapter 8, title 63](#), Idaho Code, or by any statutes of the state of Idaho in force and effect.

(3) Annually, before the second Monday in September, the board of trustees of any school district within the county having determined the number, if any, of pupils in average daily attendance above the number included in the last annual report thereof, and the amount of money required to provide the educational support programs and transportation support programs for such additional pupils in average daily attendance, as defined in [chapter 10, title 33](#), Idaho Code, the county commissioners shall determine the total of such new requirements within the county and upon the taxable property situate within the district requesting the same, and the county commissioners shall levy a tax sufficient to provide such amount, provided in no case shall the levy be more than six-hundredths percent (.06%) of the taxable value of the property to be collected and paid to the requesting district.

(4) (a) The county commissioners of each county in this state may levy annually upon all taxable property of its county, a property tax for the acquisition, maintenance and operation of public parks or public recreational facilities, to be collected and paid into the county treasury and apportioned to a fund to be designated as the "parks and recreation fund," which is hereby created, and such county commissioners may appropriate otherwise unappropriated funds for such purposes. No levy made under this subsection shall exceed one-hundredth percent (.01%) of the market value for assessment purposes on all taxable property within the district.

(b) Any funds unexpended from the "parks and recreation fund," or any funds unexpended from the current year's certified parks and recreation budget may be retained in, or deposited to, the "parks and recreation fund" for the purpose of future land acquisition, park expansion or improvement, or the acquisition of operating equipment. The maximum accumulation of funds allowable shall not exceed twice the amount of money provided by the levy authorized in paragraph (a) of this subsection.

(5) Upon the same property and for the same year the county commissioners must also levy such other property taxes as may be necessary for the payment of the interest on county bonds or to provide a sinking fund for the redemption of county bonds or such other authorized taxes as may be necessary for any other or special purposes, to be collected and paid into the county treasury and apportioned as provided by the laws of this state.

[63-805 added 1996, ch. 98, sec. 9, p. 372; am. 2016, ch. 214, sec. 3, p. 601.]

63-806. WARRANT REDEMPTION FUND. (1) Upon the same property and for the same year the county commissioners shall levy a property tax for the redemption of outstanding county warrants issued prior to the first day of October in said year, to be collected and paid into the county treasury and apportioned to the county warrant redemption fund, which levy shall be sufficient for the redemption of all the outstanding county warrants, unless the amount of outstanding warrants exceeds the amount that would be raised by a levy of two-tenths of one percent (.2%) of the market value for assessment purposes on all taxable property in the county, in which case the county commissioners shall annually levy a property tax of two-tenths of one percent (.2%) of the market value for assessment purposes on all taxable property in the county for the redemption of such outstanding warrants.

(2) All property taxes levied in any year for the county current expense fund, county road fund and county bridge fund and collected on or after the first day of January in the succeeding year and any property tax levied for any purpose and which is no longer needed for such purpose when collected must be paid into the county treasury and apportioned to the county warrant redemption fund, except as otherwise provided by law. All money in the county treasury on the first day of October to the credit of the county current expense fund, county road fund, county bridge fund or any other fund which is no longer needed must be transferred to the county warrant redemption fund upon the books of the county auditor and county treasurer by resolution of the county commissioners entered upon the records of the proceedings.

[63-806 added 1996, ch. 98, sec. 9, p. 373.]

63-807. LEVY BY NEW TAXING UNITS -- DUTIES OF AUDITOR. No taxing district formed or organized after the first day of January, in any year, shall be authorized to make a levy for that calendar year, nor shall the auditor of any county in which the taxing district may be situated be required to extend any levy on behalf of the taxing district upon the county rolls extended by him for the year. No existing taxing district which shall annex any territory after the first day of January of the current year, shall be authorized to levy a property tax for the year upon the property situated in the annexed territory and the property shall in all respects be taxed as if the annexation had not taken place. However, should any existing school district

or school districts divide, consolidate or reorganize after the assessment date in any year, the board of trustees of the divided, consolidated or reorganized school district shall have the power to levy property taxes and certify the levy for the year in the same manner and according to the same boundaries which the separate school districts involved in the division, consolidation or reorganization could have levied property taxes had the division, consolidation or reorganization not taken place.

[63-807 added 1996, ch. 98, sec. 9, p. 374; am. 2016, ch. 30, sec. 1, p. 73.]

63-808. RECORD OF PROCEEDINGS. (1) The clerk of the board must keep a record of all proceedings of the county commissioners relating to the levy of property taxes in the minutes and all levies authorized and fixed by the county commissioners must be recorded in said minutes. Except as otherwise provided in subsection (2) of this section, the clerk must, on or before the third Monday of September in each year, prepare four (4) certified copies of the record of all levies authorized and fixed by the county commissioners, and deliver one (1) of such copies to the assessor, and one (1) of such copies to the tax collector, and one (1) of such copies to the state tax commission, who must each file the same in his or their office, and the clerk must file the other copy in his office as county auditor.

(2) When the county commissioners grant an extension for the certification required in section [63-803](#) (3), Idaho Code, the clerk must prepare the certified copies specified in subsection (1) of this section on or before the fourth Monday of September.

[63-808 added 1996, ch. 98, sec. 9, p. 374.]

63-809. UNAUTHORIZED LEVY -- NOTIFICATION BY STATE TAX COMMISSION -- ACTION TO SET ASIDE. (1) The state tax commission shall carefully examine the statements furnished to it, as provided in section [63-808](#), Idaho Code. On or before the fourth Monday in October, the state tax commission shall notify the county commissioners of each county of the approval of all previously certified levies. The state tax commission shall also notify the county commissioners of each county and the governing authorities of any city, school district, or any other taxing district or municipality no later than the fourth Monday of October if it appears that the county commissioners or governing authorities have fixed a levy or certified a property tax budget increase that exceeds any limitation provided by law.

(2) If it appears that the county commissioners of any county have fixed a levy for any purpose or purposes not authorized by law, or in excess of the maximum provided by law for any purpose or purposes, the state tax commission shall thereupon notify the attorney general, and if it appears that the governing authorities of any city, school district, or any other district or municipality to which is delegated by law the authority to levy property taxes, have fixed a levy for any purpose or purposes not authorized by law or in excess of the maximum provided by law for any purpose or purposes, the commission shall on or before the fourth Monday in October notify the board of county commissioners, county treasurer and county attorney of the county in which it appears that such unauthorized or excess levy has or levies have been fixed.

(3) The attorney general or the county attorney so notified shall immediately bring suit in a court of proper jurisdiction against the county

commissioners or governing authorities of any city, school district or other district or municipality levying such unauthorized or excess levy to set aside such levy as being illegal.

(4) Any necessary expenses incurred by the attorney general or the county attorney in the prosecution of such action shall be borne by the county in which the suit was brought.

[63-809 added 1996, ch. 98, sec. 9, p. 374; am. 2000, ch. 433, sec. 1, p. 1390.]

63-810. ERRONEOUS LEVY -- CORRECTIVE ACTION. (1) Whenever the county commissioners have discovered that a levy has been made by unintentional clerical, mathematical or electronic error, in any levy certified by such board, the county commissioners on their own motion may:

(a) If discovered prior to the fourth Monday of November of the year for which the levy is certified, order all necessary corrections made in all property tax records, if the corrected levy is otherwise within statutory limits.

(b) If discovered after the fourth Monday of November of the year for which the levy is certified, but before February 15 of the succeeding year, order all necessary corrections made in all property tax records, if the corrected levy is otherwise within statutory limits. The corrected levy shall be applied to the taxable value within each taxing district and the property taxes so applied shall be a perpetual lien on the property, and such property tax levy and tax charge shall supersede all previous incorrect levies and charges made for that year, except that the property tax computed using the corrected levy shall allow a credit for the amount of property taxes previously paid. If additional property tax is owed due to the corrected levy, the county tax collector shall, prior to the fourth Monday in May, mail to the last record owner of any property affected by such erroneous levy a notice of tax correction. The deadline for paying such property tax shall be no later than June 20 of that year. Late charges and interest will be added if full property tax is not paid by June 20 and interest will be calculated from January 1 as provided in section [63-1001](#), Idaho Code.

(c) Provided the levy correction is made after the fourth Monday of November or after tax notices have been mailed, the levy correction shall be considered at a hearing held by the county commissioners at which time any taxpayer may appear and be heard upon the issue. Notice of the date, time, place and purpose of such hearing shall be published in a newspaper published in the county, or if there is none, then in a newspaper of general circulation in the county. The notice shall be run once each week for the two (2) weeks preceding the hearing. The hearing shall be held not less than seven (7) days after the first notice is published.

(2) The county commissioners shall submit the corrected levy and a copy of the order to the state tax commission. The state tax commission shall review the corrected levy and take action as required in section [63-809](#), Idaho Code.

(3) For the purposes of sections [63-701](#) through [63-710](#), Idaho Code, and for the purposes of the distributions required in section [63-3638](#), Idaho Code, the state tax commission, county auditor, and the county commissioners shall use the corrected values and numbers allowed in this section to recompute and correct such distributions by adjusting future distributions to

account for any difference. For the purposes of chapters 8 and 10, [title 33](#), Idaho Code, the state department of education shall use the corrected values and numbers allowed in this section.

[63-810 added 1996, ch. 98, sec. 9, p. 375; am. 2012, ch. 38, sec. 4, p. 116; am. 2013, ch. 21, sec. 6, p. 40.]

63-811. COMPUTATION OF PROPERTY TAXES -- DUTY OF COUNTY AUDITOR. (1) The county auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the property and operating property rolls, and must deliver the property and operating property rolls to the tax collector on or before the first Monday of November.

(2) The county auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the subsequent property roll, and must deliver the subsequent property roll to the tax collector as soon as possible, without delay, after the first Monday of December.

(3) The county auditor must cause to be computed the amount of the state property tax and the amount of the local property taxes levied on the total taxable value as entered on the missed property roll, and must deliver the missed property roll to the tax collector as soon as possible, without delay, in the year following the year in which the assessment was entered on the missed property roll.

(4) Except as provided in section [50-2908](#)(1), Idaho Code, for the purpose of this section, "taxable value" shall mean the portion of the equalized assessed value, less any exemptions and the value that exceeds the value of the base assessment roll for the portion of any taxing district within a revenue allocation area of an urban renewal district, located within each taxing district which certifies a budget to be raised from a property tax levy.

(5) The county auditor, at the time of delivery to the county tax collector of the property roll, subsequent property roll, missed property roll or operating property roll with all property taxes computed, must subscribe an affidavit to such roll that he has to the best of his knowledge and ability computed the proper amount of property taxes due, and recorded such orders of the board of equalization as have been made and has made no other changes.

(6) Failure of the auditor to make the affidavit shall not affect the validity of any entry on the roll. The making of such affidavit, however, is declared to be a duty pertaining to the office of the county auditor. In every case where the said affidavit is omitted from the real property assessment roll, completed and delivered as aforesaid, the board of county commissioners must require the county auditor to make the same, and upon refusal or neglect of such county auditor to make and subscribe to such affidavit forthwith, the chairman of the said board must immediately file in the district court in the county, an information in writing, verified by his oath, charging such county auditor 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.

[63-811, added 1996, ch. 98, sec. 9, p. 376; am. 2006, 1st Ex. Sess., ch. 1, sec. 17, p. 60; am. 2008, ch. 253, sec. 3, p. 743; am. 2012, ch. 339, sec. 6, p. 938; am. 2017, ch. 96, sec. 1, p. 245; am. 2019, ch. 205, sec. 7, p. 631.]

63-812. ACCOUNTING AND COLLECTION OF PROPERTY TAXES. The tax collector shall collect and account for the amount of property taxes due and remit any property tax revenues collected to the county auditor showing distribution to the proper accounts or funds.

[63-812 added 1996, ch. 98, sec. 9, p. 377.]