

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature Second Regular Session - 2012

IN THE SENATE

SENATE BILL NO. 1357

BY JUDICIARY AND RULES COMMITTEE

AN ACT

RELATING TO PROPERTY TAXES; AMENDING SECTION 63-1003, IDAHO CODE, TO PROVIDE THAT A PERSONAL PROPERTY TAX LIEN ASSESSED ON A SPECIFIC PERSONAL PROPERTY SHALL HAVE PRIORITY OVER A PURCHASE MONEY SECURITY INTEREST IN ONLY THAT SPECIFIC PERSONAL PROPERTY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-1003, Idaho Code, be, and the same is hereby amended to read as follows:

63-1003. LIEN AND EFFECT OF DELINQUENCY. (1) Any delinquency on real property taxes in accordance with the provisions of this title shall constitute a perpetual lien in favor of the county for all property taxes, late charges and interest on the property described and shall entitle the county to a tax deed for such property in the manner provided for in this title. Such delinquency entry shall further constitute prima facie evidence in any legal proceedings in which it may lawfully be used that the property described was subject to appraisal, assessment and taxation at the time the same was assessed, that said property was appraised, assessed and equalized according to law, that the property taxes levied on such property were levied according to law, that such taxes were not paid before the delinquency became effective, and that the property and taxes were entered upon the property roll.

(2) Any delinquency on personal property taxes in accordance with the provisions of this title shall be a first and prior, perpetual lien, except as otherwise provided by law, upon such personal property and all real and personal property of the owner of such personal property until all property taxes due upon such personal property have been paid. Provided however, a personal property tax lien for taxes assessed on a specific personal property shall have priority over a purchase money security interest in only that specific personal property.