

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

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 358

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO PROPERTY TAXES; AMENDING SECTION 27-120, IDAHO CODE, TO REVISE PROVISIONS RELATING TO DELIVERY OF PROPERTY VALUES TO CEMETERY DISTRICTS; AMENDING SECTION 39-1332, IDAHO CODE, TO REVISE PROVISIONS RELATING TO DELIVERY OF PROPERTY VALUES TO HOSPITAL DISTRICTS AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 40-802, IDAHO CODE, TO REVISE PROVISIONS RELATING TO DELIVERY OF PROPERTY VALUES TO HIGHWAY DISTRICTS; AMENDING SECTION 63-810, IDAHO CODE, TO PROVIDE THAT PUBLIC HEARINGS WILL BE HELD CONCERNING LEVY ERRORS AFTER THE FOURTH MONDAY OF NOVEMBER OR AFTER TAX NOTICES HAVE BEEN MAILED; AMENDING SECTION 63-1312, IDAHO CODE, TO REVISE PROCEDURES FOR NOTIFYING SCHOOL DISTRICTS, THE STATE BOARD OF EDUCATION AND THE DEPARTMENT OF EDUCATION OF PROPERTY TAX VALUES; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

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

SECTION 1. That Section 27-120, Idaho Code, be, and the same is hereby amended to read as follows:

27-120. ~~ASSESSOR~~ AUDITOR TO FURNISH ASSESSED VALUATION -- BOARD TO MAKE LEVY. On or before the first Monday in ~~July~~ August of each year, the county ~~assessor~~ auditor shall deliver to the secretary of each cemetery maintenance district within the county a statement showing the aggregate valuation of all the taxable property in such district; and thereafter the cemetery board shall levy the taxes herein provided for.

SECTION 2. That Section 39-1332, Idaho Code, be, and the same is hereby amended to read as follows:

39-1332. ANNUAL STATEMENT OF VALUATION OF TAXABLE PROPERTY. On or before the first Monday in ~~July~~ August of each year the county ~~assessor~~ auditor shall deliver to the secretary of each hospital district within the county, a statement showing the aggregate valuation of all the taxable property in such district, and thereafter the district board shall levy the taxes herein provided for.

SECTION 3. That Section 40-802, Idaho Code, be, and the same is hereby amended to read as follows:

40-802. ~~ASSESSOR~~ AUDITOR TO FURNISH MARKET VALUE FOR ASSESSMENT PURPOSES -- BOARD TO MAKE LEVY. On or before the first Monday in ~~July~~ August of each year the county ~~assessor~~ auditor shall deliver to the secretary of each highway district within the county a statement showing the aggregate market value for assessment purposes of all the taxable property in the district, and showing separately the aggregate market value for assessment purposes

of all the taxable property within each included city in each district. The highway district board shall levy the taxes provided for.

SECTION 4. That Section 63-810, Idaho Code, be, and the same is hereby amended to read as follows:

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 its 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 January 30 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 that 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,

1 Idaho Code, the state department of education shall use the corrected values
2 and numbers allowed in this section.

3 SECTION 5. That Section 63-1312, Idaho Code, be, and the same is hereby
4 amended to read as follows:

5 63-1312. MUNICIPAL PROPERTY TAXES -- NOTIFICATION OF VALUATION. (1)
6 Prior to the fourth Monday of March of the current year the county auditor
7 must notify every taxing district or authority ~~and the state board of edu-~~
8 ~~cation, other than school districts,~~ of the total taxable valuation of all
9 the taxable property situated within such districts for the preceding cal-
10 endar year for the purpose of assisting such governing authorities in their
11 determination of tax rates to be levied for the current year and other infor-
12 mational purposes. Prior to the fourth Monday of March of the current year
13 the state tax commission must notify the state board of education and the
14 state department of education of the total taxable valuation of all the tax-
15 able property situated within each school district for the preceding calen-
16 dar year.

17 (2) Prior to the first Monday in August the auditor of each county in
18 the state shall notify the state tax commission and the clerk of each taxing
19 unit in his county of the taxable valuation of all the taxable property situ-
20 ated within that taxing district from the property roll for the current year,
21 from the operating property roll for the previous year, from the prior year's
22 actual or current year's estimated subsequent property roll and missed prop-
23 erty roll, and the amount of value subject to occupancy tax notwithstanding
24 exemptions authorized in chapter 6, title 63, Idaho Code, for the previous
25 year.

26 (3) The auditor shall furnish the valuation from the current operating
27 property roll upon receipt from the state tax commission.

28 (4) Subsequent to the notification of the county auditor of revenues
29 sufficient to cover expenses as provided in section 50-2903(5), Idaho Code,
30 taxable value as used in this section shall also include the value that ex-
31 ceeds the value of the base assessment roll for the portion of any taxing dis-
32 trict within a revenue allocation area.

33 SECTION 6. An emergency existing therefor, which emergency is hereby
34 declared to exist, this act shall be in full force and effect on and after its
35 passage and approval, and retroactively to January 1, 2012.