

1 IDAHO Code

2  
3 Title 63

4  
5 As amended

6  
7 Revision 7

8 October 2, 2005  
9

9  
10 CHAPTER 1  
11 DEPARTMENT OF REVENUE AND TAXATION  
12

13 63-105. POWERS AND DUTIES--GENERAL.

14 In addition to all other powers and duties vested in it, the state tax commission shall have  
15 the power and duty:

- 16  
17 (1) To assess and collect all taxes and administer all programs relating to taxes which  
18 are the responsibility of the state tax commission.  
19  
20 (2) To make, adopt and publish such rules as it may deem necessary and desirable to carry  
21 out the powers and duties imposed upon it by law, provided however, that all rules  
22 adopted by the state tax commission prior to the effective date of this 1996  
23 amendatory act shall remain in full force and effect until such time as they may be  
24 rescinded or revised by the commission.  
25  
26 (3) To maintain a tax research section to observe and investigate the effectiveness and  
27 adequacy of the revenue laws of this state and to assist the executive and legislative  
28 departments in estimation of revenue, analysis of tax measures and determination of  
29 the administrative feasibility of proposed tax legislation.  
30  
31 (4) To prescribe forms and to specify and require information with relation to any duty or  
32 power of the state tax commission except as provided in section 63-219, Idaho Code.  
33  
34 (5) To ensure that statutory penalties are enforced, and proper complaint is made against  
35 persons derelict in duty under any law relating to ~~assessment or equalization~~  
36 valuation of taxes.  
37  
38 (6) To sue and be sued in the name of the state tax commission.  
39  
40 (7) To summon witnesses to appear before it or its agents to testify and/or produce for  
41 examination such books, papers, records or other data relating to any matter within  
42 its jurisdiction. However, no person shall be required to testify outside the county  
43 wherein he resides or the principal place of his business is located. Such summons to  
44 testify shall be issued and served in like manner as a subpoena to witnesses issued  
45 from the district court and shall be served without fee or mileage charge by the  
46 sheriff of the county, and return of service shall be made by the sheriff to the  
47 commission. Persons appearing before the commission or its agents in obedience to such  
48 a summons, shall, in the discretion of the commission, receive the same compensation  
49 as witnesses in the district court, to be paid upon claims presented against the state  
50 from any appropriation made for the administration of the provisions of this title, in  
51 the same manner as other claims against the state are presented and paid.  
52  
53 (8) To administer oaths and take affirmations of witnesses appearing before it. The power  
54 to administer oaths and take affirmations is vested in each member of the state tax  
55 commission, and its duly constituted agents. In case any witness shall fail or refuse  
56 to appear and testify before the state tax commission or its agents upon being  
57 summoned to appear as herein provided, the clerk of the district court of the county  
58 shall, upon demand of the state tax commission, any member thereof, or agent, issue a  
59 subpoena reciting the demand therefor and summoning the witness to appear and testify  
60 at a time and place fixed; and violation of such subpoena or disobedience thereto  
61 shall be deemed and punished as a violation of any other subpoena issued from the  
62 district court.  
63  
64 (9) To report to the governor from time to time, and to furnish to the governor such  
65 assistance and information as may be required.  
66  
67 (10) To recommend to the governor in a report at least sixty (60) days before and to the  
68 legislature ten (10) days prior to the meeting of any regular session of the  
69 legislature such amendments, changes and modifications of the various tax laws  
70 necessary to remedy injustice and irregularities in taxation and to facilitate  
71 ~~assessment-valuation~~ and collection of taxes in the most economical and efficient  
72 manner.  
73  
74

75  
76 63-105A. POWERS AND DUTIES--PROPERTY TAX.

77 The state tax commission shall be the state board of ~~equalization-valuation~~ In addition to  
78 other powers and duties vested in it, the state tax commission shall have the power  
79 and duty:

- 80  
81 (1) To supervise and coordinate the work of the several county boards of  
82 ~~equalization-valuation~~.  
83  
84 (2) To secure, tabulate and keep records of valuations of all classes of property  
85 throughout the state, and for that purpose, to have access to all records and files of  
86 state offices and departments and county and municipal offices, and to require all  
87 public officers and employees whose duties make it possible to ascertain valuations,  
88 including valuations of public utilities for rate-making purposes, to file reports  
with the state tax commission, giving such information as to valuation and the source  
thereof. The nature and kind of the tabulations, records of valuations and  
requirements from public officers as stated herein, shall be in such form and cover  
such valuations as the state tax commission may prescribe.  
89  
90 (3) To coordinate and direct a system of property taxation throughout the state.  
91  
92 (4) To require all ~~assessments-valuation~~ of property in this state to be made according to  
93 law; and for that purpose to correct, when it finds the same to be erroneous, any  
94 ~~assessments-valuation~~ made in any county, and require correction of the county  
95 ~~assessment-valuation~~ records accordingly.  
96  
97 (5) To prescribe forms and to specify and require information with relation to any duty or  
98 power of the state tax commission except as provided in section 63-219, Idaho Code.  
99  
100 (6) To instruct, guide, direct and assist the county assessors and county boards of  
~~equalization-valuation~~ as to the methods best calculated to secure uniformity in the

- 89 ~~assessment and equalization~~Valuation of property ~~taxes~~, to the end that all property  
90 shall be ~~assessed~~ valued and taxed as required by law.
- 91 (7) To reconvene, whenever the state tax commission may deem necessary, any county board  
92 of ~~equalization~~Valuation, notwithstanding the limitations of chapter 5, title 63,  
93 Idaho Code, for ~~equalization~~Valuation purposes and for correction of errors. The  
94 county board of ~~equalization~~Valuation, when so reconvened shall have no power to  
95 transact any business except that for which it is specially reconvened, or such as may  
96 be brought before it by the state tax commission.
- 97 (8) To require prosecuting attorneys to institute and prosecute actions and proceedings in  
98 respect to penalties, forfeitures, removals and punishments for violations of law in  
99 connection with the ~~assessment~~valuation and taxation of property. It shall be the duty  
100 of such officers to comply promptly with the requirements of the state tax commission  
101 in that relation.
- 102 (9) To require individuals, partnerships, companies, associations and corporations to  
103 furnish such information as the state tax commission may require concerning their  
104 capital, funded or other debt, current assets and liabilities, value of property,  
105 earnings, operating and other expenses, taxes and all other facts which may be needed  
106 to enable the state tax commission to ascertain the value and the relative tax burden  
107 borne by all kinds of property in the state, and to require from all state and local  
108 officers such information as may be necessary to the proper discharge of the duties of  
109 the state tax commission.
- 110 (10) To visit, as a state tax commission or by individual members or agents thereof, whenever  
111 the state tax commission shall deem it necessary, each county of the state, for the  
112 investigation and direction of the work and methods of ~~assessment~~valuation and  
113 ~~equalization~~, and to ascertain whether or not the provisions of law requiring the  
114 ~~assessment~~valuation of all property, not exempt from taxation, and just  
115 ~~equalization~~Valuation of the same have been or are being properly administered and  
116 enforced.
- 117 (11) To carefully examine all cases where evasion or violation of the laws of  
118 ~~assessment~~valuation and taxation of property is alleged, complained of, or discovered,  
119 and to ascertain wherein existing laws are defective or are improperly or negligently  
120 administered.
- 121 (12) To correct its own errors in property ~~assessment~~valuation at any time before the first  
122 Monday in November, and report such correction to the county auditor and county tax  
123 collector, who shall thereupon enter the correction upon the operating property roll.
- 124 (13) To apportion annually to the state and the respective counties any moneys received by the  
125 state from the United States or any agency thereof, as payments in lieu of property  
126 taxes; provided, that said moneys shall be apportioned in the same amounts, and to the  
127 same governmental divisions as the property taxes, in lieu of which payments are made,  
128 would be apportioned, if they were levied. The state treasurer and the state  
129 controller shall be bound, in making distribution of moneys so received, by the  
130 apportionment ordered by the state tax commission.
- 131 ~~(14) Repealed To make administrative construction of property tax law whenever necessary or~~  
132 ~~requested by any officer acting under such laws and until judicially overruled, such~~  
133 ~~administrative construction shall be binding upon the inquiring officer and all others~~  
134 ~~acting under such laws.~~
- 135 ~~(15) Repealed To require the attendance of any assessor in the state at such time and place as~~  
136 ~~may be designated by the commission, and the actual and necessary expenses of any~~  
137 ~~assessor in attending any such meeting shall be a legal claim against his county.~~
- 138 ~~(16) Repealed To analyze the work of county assessors at any time and to have and possess all~~  
139 ~~rights and powers of such assessors for the examination of persons and property, and~~  
140 ~~for the discovery of property subject to taxation; and if it shall ascertain that any~~  
141 ~~taxable property is omitted from the property rolls or is not assessed or valued~~  
142 ~~according to law, it shall bring the same to the attention of the assessor of the~~  
143 ~~proper county in writing, and if such assessor shall neglect or refuse to comply with~~  
144 ~~the request of the state tax commission to place such property on the property roll,~~  
145 ~~or correct such incorrect assessment or valuation, the tax commission shall have the~~  
146 ~~power to prepare a supplemental roll, which supplemental roll shall include all~~  
147 ~~property required by the tax commission to be placed on the property roll and all~~  
148 ~~corrections to be made. Such supplement shall be filed with the assessor's property~~  
149 ~~roll, and shall thereafter constitute an integral part thereof to the exclusion of all~~  
150 ~~portions of the original property rolls inconsistent therewith, and shall be submitted~~  
151 ~~therewith to the county board of equalization.~~
- 152 ~~(17) Repealed To provide a program of education and an annual appraisal school for its~~  
153 ~~employees, for county commissioners and for the assessors of the various counties of~~  
154 ~~this state. Additionally, the state tax commission shall provide for the establishment~~  
155 ~~of a property tax appraiser certification program. Such program shall include, as a~~  
156 ~~minimum, a written examination prepared, administered and graded under the supervision~~  
157 ~~and control of an examination committee; such committee is to be composed as the state~~  
158 ~~tax commission may provide by rule. The state tax commission's rules shall include,~~  
159 ~~but need not be limited to, the following:~~
- 160
- 161 ~~(a) The composition of the examination committee, provided however, that the~~  
162 ~~committee shall include a representative of the counties, an agent of the state tax~~  
163 ~~commission and a representative of a professional appraisal association within this~~  
164 ~~state. The representative of the counties together with the representatives of such~~  
165 ~~professional appraisal association shall constitute a majority of the committee.~~
- 166 ~~(b) The frequency with which the examination shall be given.~~
- 167 ~~(c) A reasonable review procedure by which examinees having complaints may seek~~  
168 ~~review of the examination committee.~~
- 169 ~~(d) The establishment of a reasonable period of time within which a county appraiser~~  
170 ~~must meet the certification requirements as a condition to continued employment by~~  
171 ~~the county as a certified property tax appraiser.~~

- 172 ~~(18)~~ ~~Repealed~~ ~~To report at least quarterly to the revenue and taxation committee of the house~~  
173 ~~of representatives and to the joint senate finance house appropriations committee on~~  
174 ~~its program to assist the counties with the property tax assessments.~~
- 175 ~~(19)~~ ~~Repealed~~ ~~To transmit to the governor and to the legislature, an annual report, with the~~  
176 ~~state tax commission's recommendations as to such legislation as will correct or~~  
177 ~~eliminate defects in the operations of the property tax laws and will equalize~~  
178 ~~taxation within the state. Said annual report shall include a comprehensive study of~~  
179 ~~the property tax laws and detailed statistical information concerning the operation of~~  
180 ~~the property tax laws of this state. Said report shall be submitted prior to the~~  
181 ~~meeting of any regular session of the legislature.~~
- 182 ~~(20)~~ ~~Repealed~~ ~~To maintain a forest land and forest product tax section to perform the~~  
183 ~~functions and duties of the state tax commission under the provisions of chapter 17,~~  
184 ~~title 63, Idaho Code.~~
- 185 ~~63-109. Repealed~~ ~~EQUALIZATION BY CATEGORIES IDENTIFICATION AND REASSESSMENT.~~
- 186 ~~63-110. Repealed~~ ~~PROPERTY AND SPECIAL TAXES.~~
- 187 ~~63-112. Repealed~~ ~~PAYMENTS FOR ASSISTANCE WITH PROPERTY TAX ASSESSMENT.~~
- 188
- 189 CHAPTER 2 DEFINITIONS—GENERAL PROVISIONS
- 190 63-201. DEFINITIONS.
- 191 As used for property tax purposes in title 63, chapters 1 through 23, Idaho Code, the terms  
192 defined in this section shall have the following meanings, unless the context clearly  
193 indicates another meaning:
- 194 (1) "Appraisal" means an estimate of property value. ~~for property tax purposes.~~
- 195 ~~(a) Repealed~~ ~~For the purpose of estimated property value to place the value on any~~  
196 ~~assessment roll, the value estimation must be made by the assessor or a certified~~  
197 ~~property tax appraiser.~~
- 198 ~~(b) Repealed~~ ~~For the purpose of estimating property value to present for an appeal filed~~  
199 ~~pursuant to sections 63-501A, 63-407 and 63-409, Idaho Code, the value estimation~~  
200 ~~may be made by the assessor, a certified property tax appraiser, a licensed~~  
201 ~~appraiser, or a certified appraiser or any party as specified by law.~~
- 202 (2) "board of Contractors" means a board of three licensed contractors and two laypersons to  
203 review any disputed new construction value". To be appointed by the board of County  
204 Commissioners.
- 205 ~~(23)~~ "Bargeline" means those water transportation tugs, boats, barges, lighters and other  
206 equipment and property used in conjunction with waterways for bulk transportation of  
207 freight or ship assist.
- 208 ~~(34)~~ "Cogenerators" means facilities which produce electric energy, and steam or forms of  
209 useful energy which are used for industrial, commercial, heating or cooling purposes.
- 210 ~~(45)~~ "Collection costs" are amounts authorized by law to be added after the date of  
211 delinquency and collected in the same manner as property tax.
- 212 ~~(56)~~ "Delinquency" means any property tax, special assessment, fee, collection cost, or  
213 charge collected in the same manner as property tax that has not been paid in the  
214 manner and within the time limits provided by law.
- 215 ~~(67)~~ "Improvements" means all buildings, structures, fixtures and fences erected upon or  
216 affixed to the land, and all fruit, nut-bearing and ornamental trees or vines not of  
217 natural growth, growing upon the land, except nursery stock.
- 218 ~~(78)~~ "Late charge" means a charge of two percent (2%) of the delinquency.
- 219 ~~(89)~~ "Lawful money of the United States" means currency and coin of the United States at par  
220 value and checks and drafts which are payable in dollars of the United States at par  
221 value, payable upon demand or presentment.
- 222 ~~(910)~~ "Manufactured home" means a structure defined as a manufactured home in section 39-4105,  
223 Idaho Code.
- 224 ~~(1011)~~ "Market value" means the amount of United States dollars or equivalent for which, in  
225 all probability, a property would exchange hands between a willing seller, under no  
226 compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to  
227 consummate the sale, substantiated by a reasonable down or full cash payment.  
228 Additionally it is the market value determined by the county commissioners sitting as  
229 a board of equalization during the last week of November 2004 through the first week  
230 of December 2004 and subsequently added to the tax rolls January 2005. The tax rolls  
231 of January 2005 shall be the determining factor of all property within the state prior  
232 to January 01, 2005. New purchases, builds or improvements after that date shall be  
233 considered at subsequent "true market value".
- 234 ~~(1112)~~ "Operating property" means all rights-of-way accompanied by title; roadbeds; tracks;  
235 pipelines; bargelines; equipment and docks; terminals; rolling stock; equipment; power  
236 stations; power sites; lands; reservoirs, generating plants, transmission lines,  
237 distribution lines and substations; and all immovable or movable property operated in  
238 connection with any public utility, railroad or private railcar fleet, wholly or  
239 partly within this state, and necessary to the maintenance and operation of such road  
240 or line, or in conducting its business, and shall include all title and interest in  
241 such property, as owner, lessee or otherwise. The term does not include personal  
242 property exempt from taxation pursuant to section 63-602L, Idaho Code.
- 243 ~~(1213)~~ "Party in interest" means a person who holds a properly recorded mortgage, deed of  
244 trust or security interest.
- 245 ~~(1314)~~ "Person" means any entity, individual, corporation, partnership, firm, association,  
246 limited liability company, limited liability partnership or other such entities as  
247 recognized by the state of Idaho.
- 248 ~~(1415)~~ "Personal property" includes all goods, chattels, stocks and bonds, equities in state  
249 lands, easements, reservations, leasehold real properties and all other property which

- 250 the law defines, or the courts may interpret, declare and hold to be personal property  
251 under the letter, spirit, intent and meaning of the law, for the purposes of property  
252 taxation. ~~For the purposes of payment and collection of property taxes pursuant to~~  
253 ~~chapter 9, title 63, Idaho Code, collection of delinquency pursuant to chapter 10,~~  
254 ~~title 63, Idaho Code, and seizure and sale of personal property for taxes pursuant to~~  
255 ~~chapter 11, title 63, Idaho Code, p~~Personal property includes manufactured homes not  
256 declared as real property pursuant to section 63-304, Idaho Code.
- 257 (1516) "Private railcar fleet" means railroad cars or locomotives owned by, leased to,  
258 occupied by or franchised to any person other than a railroad company operating a line  
259 of railroad in Idaho or any company classified as a railroad by the interstate  
260 commerce commission and entitled to possess such railroad cars and locomotives except  
261 those possessed solely for the purpose of repair, rehabilitation or remanufacturing of  
262 such locomotives or railroad cars.
- 263 (1617) "Public utility" means electrical companies, pipeline companies, natural gas  
264 distribution companies, or power producers included within federal law, bargelines,  
265 and water companies which are under the jurisdiction of the Idaho public utilities  
266 commission. The term also includes telephone corporations, as that term is defined in  
267 section 62-603, Idaho Code, except as hereinafter provided, whether or not such  
268 telephone corporation has been issued a certificate of convenience and necessity by  
269 the Idaho public utilities commission.
- 270 This term does not include cogenerators, mobile telephone service or companies, nor does it  
271 include pager service or companies, except when such services are an integral part of  
272 services provided by a certificated utility company nor does the term "public utility"  
273 include companies or persons engaged in the business of providing solely on a resale  
274 basis, any telephone or telecommunication service which is purchased from a telephone  
275 corporation or company.
- 276 (1718) "Railroad" means every kind of railway, whether its line of rails or tracks be at,  
277 above or below the surface of the earth, and without regard to the kind of power used  
278 in moving its rolling stock, and shall be considered to include every kind of street  
279 railway, suburban railway or interurban railway excepting facilities established  
280 solely for maintenance and rebuilding of railroad cars or locomotives.
- 281 (1819) "Real property" means land, and all standing timber thereon, including standing timber  
282 owned separately from the ownership of the land upon which the same may stand, except  
283 as modified in chapter 17, title 63, Idaho Code, and all buildings, structures and  
284 improvements, or other fixtures of whatsoever kind on land, including water ditches  
285 constructed for mining, manufacturing or irrigation purposes, water and gas mains,  
286 wagon and turnpike toll roads, and toll bridges, and all rights and privileges thereto  
287 belonging, or any way appertaining, all quarries and fossils in and under the land, and  
288 all other property which the law defines, or the courts may interpret, declare and  
289 hold to be real property under the letter, spirit, intent and meaning of the law, for  
290 the purposes of property taxation. Manufactured homes constitute real property when  
291 located on taxable land, and after a statement of intent to declare as real property  
292 has been recorded, provided said statement has not been revoked. Timber, forest,  
293 forest land, and forest products shall be defined as provided in chapter 17, title 63,  
294 Idaho Code.
- 295 (1920) "Record owner" means the person or persons in whose name or names the property stands  
296 upon the records of the county recorder's office. Where the record owners are husband  
297 and wife at the time of notice of pending issue of tax deed, notice to one (1) shall  
298 be deemed and imputed as notice to the other spouse.
- 299 (2021) "Special assessment" means a charge imposed upon property for a specific purpose,  
300 collected and enforced in the same manner as property taxes.
- 301 (2122) "System value" means the true market value ~~for assessment purposes~~ of the operating  
302 property when considered as a unit.
- 303 (2223) "Tax code area" means a geographical area made up of one (1) or more taxing districts  
304 with one (1) total levy within the geographic area, except as otherwise provided by  
305 law.
- 306 (2324) "Taxing district" means any entity or unit with the statutory authority to levy a  
307 property tax.
- 308 (24) ~~Repealed "Taxable value" means market value for assessment purposes, less applicable~~  
309 ~~exemptions or other statutory provisions.~~
- 310 (25) "Transient personal property" is personal property, specifically such construction,  
311 logging or mining machinery and equipment which is kept, moved, transported, shipped,  
312 hauled into or remaining for periods of not less than thirty (30) days, in more than  
313 one (1) county in the state during the same year.
- 314 (26) "True market value" the sum at which a piece of property has changed hands or cost of  
315 building such property which includes the land that such building resides after  
316 January 01, 2005.
- 317 (27) "Value" is the total of all considerations, expressed in dollars, which defines the price  
318 at which a willing seller and a willing buyer agree to transfer title.
- 319 (28) "Warrant of distraint" means a warrant ordering the seizure of personal property to  
320 enforce payment of property tax, special assessment, expense, fee, collection cost or  
321 charge collected in the same manner as personal property tax.
- 322 63-203. ALL PROPERTY SUBJECT TO PROPERTY TAXATION.
- 323 All property within the jurisdiction of this state, not expressly exempted, is subject to  
324 ~~appraisal, assessment and~~ property taxation.
- 325 63-204. CLASSES OF PROPERTY.
- 326 For the purpose of ~~assessment and~~ property taxation, all property within the jurisdiction of  
327 this state is hereby classified as follows:
- 328 Class 1. Real Property,
- 329 Class 2. Personal Property, and

Class 3. Operating Property.

~~63-205. Repealed ASSESSMENT MARKET VALUE FOR ASSESSMENT PURPOSES.~~

63-206. LIEN OF PROPERTY TAXES.

- (1) All property taxes levied upon real property shall be a first and prior lien upon the real property assessed therefor, and shall only be discharged by the payment or cancellation of the property taxes as provided in this title.
- (2) In addition, all property taxes levied upon personal property or operating property shall be a first and prior lien upon that property ~~and the personal, operating or real property of the same owner thereof,~~ whether the property is exempt from execution or not, and no personal property or operating property of any kind shall be exempt from such lien, except as otherwise provided by law. Such lien shall attach as of the first day of January in that year, or as of the date of entry into the state, or as of the date the property became subject to property taxation, and shall be discharged only by the payment or cancellation of the property taxes as provided in this title.
- (3) Property tax liens shall be perpetual and continuous on all personal, operating and real property.
- (4) It shall be unlawful for any person, corporation or other owner of real property to destroy the lien of taxes provided for in this section by removing any improvements therefrom or cutting and removing the standing timber thereon without first securing the payment of all delinquencies upon such real property, and property taxes for the year in which such improvements or timber are removed. The lien upon any such improvements or timber shall continue after such improvements have been removed or the timber cut from such real property. Such taxes shall be due and collectible immediately upon the commencement of the severance and unless paid upon the demand of the tax collector it shall be the duty of the county attorney to commence an action for the collection of such taxes in the district court of the county in which the property is situated. Such improvements or timber may be levied upon and sold in the same manner as is now provided by law for the sale of real property upon execution, and the county or any taxing unit affected may maintain an action in the proper court for injunction to restrain the removal of any improvements or the cutting or removal of standing timber from any real property against which there are any unpaid property taxes.

~~63-207. Repealed ASSESSMENT OF PROPERTY.~~

63-208. RULES PERTAINING TO TRUE MARKET VALUE—DUTY OF ASSESSORS.

- (1) It shall be the duty of the state tax commission to prepare and distribute to each county assessor and the county commissioners within the state of Idaho, rules prescribing and directing the manner in which true market value for assessment valuation purposes is to be determined for the purpose of taxation. ~~The rules promulgated by the state tax commission shall require each assessor to find market value for assessment purposes of all property, except that expressly exempt under chapter 6, title 63, Idaho Code, within his county according to recognized appraisal methods and techniques as set forth by the state tax commission; provided, that the actual and functional use shall be a major consideration when determining market value for assessment purposes.~~
- (2) To maximize uniformity and equity ~~in assessment of different categories of property, such rules shall, to the extent practical, require the use of reproduction or replacement cost less depreciation as opposed to historic cost less depreciation whenever cost is considered as a single or one (1) of several factors in establishing the market value of depreciable property. The state tax commission shall also prepare and distribute amendments and changes to the rules as shall be necessary in order to carry out the intent and purposes of this title. The rules shall be in the form as the commission shall direct, and shall be made available upon request to other public officers and the general public in reasonable quantities without charge of either "market value" or "true market value" as defined in Section 201 of Title 63 Idaho Code.~~ In ascertaining the true market value for assessment purposes of any item of property, the assessor of each county shall, and is required to, abide by, adhere to and conform with to rules promulgated by the state tax commission section 1313 of the Title 63 of the Idaho Code.

CHAPTER 3 ASSESSMENT OF REAL AND PERSONAL PROPERTY

~~63-301. Repealed TIME OF ASSESSMENT PROPERTY ROLL, SUBSEQUENT PROPERTY ROLL AND MISSED PROPERTY ROLL.~~

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) A description of the land and its change in use, suitably detailed to meet the needs of the individual county;
  - (d) The amount of ~~taxable true~~ market value added to the property on the current year's property roll that is directly the result of new construction or a change in use of the land or both.
- (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 be forwarded to the state tax commission on or before the fourth Monday in July. Provided

410 however, the value shown in subsection (3)(f) of this section shall be reported to the  
411 appropriate county auditor by the state tax commission by the third Monday in July and  
412 the value sent by the county auditor to each taxing district. The value established  
413 pursuant to subsection (3)(f) of this section is subject to correction by the state  
414 tax commission until the first Monday in September and any such corrections shall be  
415 sent to the appropriate county auditor, who shall notify any affected taxing districts.

416 (3) The value shown on the new construction roll may include the value increase from:

417 (a) Construction of any new structure that previously did not exist; or

418 (b) Additions or alterations to existing nonresidential structures; or

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

421 ~~Repealed (d) Change of land use classification; or~~

422 (ed) Property newly taxable as a result of loss of the exemption provided by section 63-  
423 602W, Idaho Code; or

424 (fe) The construction of any improvement or installation of any equipment used for or in  
425 conjunction with the generation of electricity and the addition of any improvement  
426 or equipment intended to be so used, except property that has a value allocated or  
427 apportioned pursuant to section 63-405, Idaho Code, or that is owned by a  
428 cooperative or municipality, as those terms are defined in section 61-332A, Idaho  
429 Code, or that is owned by a public utility, as that term is defined in section 61-  
430 332A, Idaho Code, owning any other property that is allocated or apportioned. No  
431 replacement equipment or improvements may be included; or

432 ~~(g) Repealed - Increases in value over the base value of property on the base assessment roll~~  
433 ~~within an urban renewal revenue allocation area that has been terminated pursuant to~~  
434 ~~section 50-2909(4), Idaho Code, to the extent that this increment has not been~~  
435 ~~previously included on any new construction rolls, provided however, the increased~~  
436 ~~value during the existence of the revenue allocation area is due to changes~~  
437 ~~identified in subsections (a) through (e) of this subsection.~~

438 (4) True cost of The construction, the amount of taxable market value of new construction  
439 shall be the change in net taxable market value that is attributable directly to new  
440 construction or a change in use of the land or loss of the exemption provided by  
441 section 63-602W(3), Idaho Code contracted construction cost or the cost of material  
442 plus a competitive hourly rate and time for construction. It shall not include any  
443 change in value of existing property that is due to external market forces such as  
444 general or localized inflation.

445

446 63-302. LIST OF TAXABLE PERSONAL PROPERTY.

447 (1) The assessor shall leave at the office, place of business or residence of each  
448 personal property owner, or mail to such personal property owner at his last known  
449 post office address, a form with notice requiring such personal property owner to make  
450 a correct list of taxable personal property. Every personal property owner so required  
451 shall enter a true and correct statement of such personal property and the ownership  
452 thereof, which statement shall be signed and verified by the oath of the personal  
453 property owner or his agent listing such personal property, and shall be delivered to  
454 the assessor, not later than March 15. The assessor shall thereupon determine the true  
455 market value for assessment valuation purposes of such personal property and enter the  
456 same on the property roll. However, if for any reason the assessor shall fail to  
457 contact such personal property owner, the failure shall not impair or invalidate any  
458 assessment valuation, nor will such failure relieve the personal property owner or his  
459 agent of the responsibility to obtain such declaration and to comply with the  
460 requirements of this title. Any willful failure to personally contact each personal  
461 property owner, shall be deemed malfeasance in office and grounds for the removal of  
462 the assessor from office.

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

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

474 (4) Pursuit of Payment in lieu of Taxes (PILT)

475 It shall be a perpetual goal of Idaho to obtain PILT from all Federal Agencies.

476 63-303. ASSESSMENT OF MANUFACTURED HOMES.

477 Manufactured homes shall be assessed valued as other residential housing and such assessments  
478 valuations shall be entered on the property roll.

479 63-307. OWNERSHIP IDENTIFICATION.

480 (1) The assessor shall ascertain the current ownership of land from documents recorded in  
481 the county recorder's office and/or from evidence of ownership furnished to the  
482 assessor which is admissible at trial in a civil action pursuant to section 54-103,  
483 Idaho Code.

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

- 489 (3) No mistake in the name of the owner or failure to designate such owner shall in any  
490 manner affect the validity of the assessment or tax lien.
- 491 (4) If the ownership of any property is not known, such property must be assessed in the  
492 name of "unknown owner."

493

494 63-308. VALUATION ~~ASSESSMENT~~ NOTICE TO BE FURNISHED TAXPAYER.

- 495 (1) The valuation ~~assessment~~ notice required under the provisions of this chapter shall be  
496 delivered to the taxpayer, or to his agent or representative, or mailed to the  
497 taxpayer, or to his agent or representative at his last known post office address no  
498 later than the first Monday in June. The original valuation ~~assessment~~ notice so  
499 mailed or delivered must contain notices of all meetings of the board of equalization  
500 valuation prescribed by this title for the purposes of ~~equalizing assessments of~~  
501 ~~property, and for~~ granting exemptions from taxation. The notice shall, in clear terms,  
502 inform the taxpayer of the ~~assessed true~~ market value ~~for assessment purposes~~ of his  
503 property for the current year, and his right to appeal to the county board of  
504 equalization valuation. The state tax commission may require that other data or  
505 information be shown on the form.
- 506 (2) In case any changes or corrections are made by the assessor from the original  
507 valuation ~~assessment~~ notice, the assessor shall immediately deliver or mail a  
508 corrected valuation assessment notice to the taxpayer, or his agent or representative.
- 509 (3) If the taxpayer is one other than the equitable titleholder, such as an escrowee,  
510 trustee of trust deed or other third party, the taxpayer shall deliver to the  
511 equitable titleholder a true copy of the valuation ~~assessment~~ notice on or before the  
512 second Monday in June.
- 513 (4) For property entered ~~and assessed on the~~ subsequent property roll pursuant to section  
514 63-311, Idaho Code, the valuation ~~assessment~~ notice shall be delivered to the taxpayer,  
515 his agent or representative, or mailed to the taxpayer, or to his agent or  
516 representative at his last known post office address as soon as possible after it is  
517 prepared, but not later than the fourth Monday in ~~November~~ October.
- 518 (5) For property entered ~~and assessed on the~~ missed property roll pursuant to section 63-  
519 311, Idaho Code, the valuation ~~assessment~~ notice shall be delivered to the taxpayer,  
520 his agent or representative, or mailed to the taxpayer, or to his agent or  
521 representative at his last known post office address as soon as possible after it is  
522 prepared, but not later than the first Monday of January of the following year.

523

524

525

63-310. COMPLETION AND DELIVERY OF PROPERTY ROLL.

526 The assessor must certify the completion of the property roll on or before the fourth Monday  
527 of June in each year, and must, on or before that date, deliver the completed property  
528 roll, together with all claims for exemptions from ~~assessment or~~ taxation to the clerk  
529 of the board. The property roll and claims for exemptions must remain in the office of  
530 the clerk until the second Monday of July for the inspection of all persons interested.

531

63-311. COMPLETION AND DELIVERY OF SUBSEQUENT AND MISSED PROPERTY ROLLS.

- 532 (1) ~~The assessor shall assess all personal property and all improvements to real property~~  
533 ~~except as otherwise provided in section 63-317, Idaho Code, which have been completed~~  
534 ~~or~~ Any property discovered between the fourth Monday of June and the fourth Monday of  
535 ~~November~~ October and which were not included on the property roll delivered on the  
536 fourth Monday of June, such valuations shall be entered on the subsequent property  
537 roll to be delivered to the clerk of the board on the fourth Monday of ~~November~~  
538 ~~October~~ of the current year.
- 539 (2) If other ~~real or personal property is discovered and assessed~~ between the fourth  
540 Monday of ~~November~~ October and December 31<sup>st</sup>, it shall be ~~assessed and~~ entered on the  
541 missed property roll to be delivered to the clerk of the board on the first Monday of  
542 January of the following year.
- 543 (3) Personal property coming into the state from without the state after the first day of  
544 January shall be assessed as of the date of its entry into the state as follows; if  
545 before the first day of April, for its ~~full true~~ market value for assessment purposes;  
546 if on the first day of April and before the first day of July, for three-fourths (3/4)  
547 of its ~~full true~~ market value for assessment purposes; if on the first day of July and  
548 before the first day of October, for one-half (1/2) of its ~~full true~~ market value for  
549 assessment purposes; and if on the first day of October and on or before the thirty-  
550 first day of December, for one-fourth (1/4) of its ~~full true~~ market value for  
551 assessment purposes, and the taxes so levied thereupon shall be a first and prior lien  
552 on such property from the date of its entry into the state so assessed, and upon all  
553 other personal or real property, belonging to the same owner, and no personal property  
554 of any kind shall be exempt from such lien.

555

556

63-312. AFFIDAVIT TO COMPLETED ROLL-EFFECT OF FAILURE TO MAKE

557

AFFIDAVIT.

- 558 (1) The county assessor, at the time of delivery of the property roll, subsequent property  
559 roll or missed property roll to the clerk of the board, must subscribe an affidavit  
560 that the property roll, subsequent property roll or missed property roll is, to the  
561 best of his knowledge and ability, a true and complete statement of ~~true~~ market value  
562 ~~for assessment purposes~~ of all property subject to appraisal by him and that he has  
563 faithfully complied with all the duties imposed upon him under law.
- 564 (2) Failure by the assessor to make the affidavit shall not affect the validity of any  
565 ~~appraisal valuation~~ entered on the property roll, subsequent property roll or missed  
566 property roll. The making of such affidavit, however, is declared to be a duty  
567 pertaining to the office of the assessor, and when the same is to be made by the  
568 deputy assessor it shall be the duty of the assessor to have the same properly made.  
569 In every case where the said affidavit is omitted from any assessment roll as



570 completed as aforesaid, the board of county commissioners must require the assessor to  
571 make the same, or have the same made by the deputy assessor, and upon refusal or  
572 neglect of such assessor to supply such affidavit forthwith, the chairman of the board  
573 of county commissioners must immediately file in the district court in the county any  
574 information, in writing, verified by his oath, charging such assessor with refusal or  
575 neglect to perform the official duties pertaining to his office, and thereupon he must  
576 be proceeded against as in such cases provided by law.

577  
578  
579 ~~63-314. Repealed— COUNTY VALUATION PROGRAM TO BE CARRIED ON BY ASSESSOR.~~

580 ~~63-315. Repealed— ASSESSMENT RATIOS AND THE DETERMINATION OF ADJUSTED MARKET VALUE FOR~~  
581 ~~ASSESSMENT PURPOSES FOR SCHOOL DISTRICTS.~~

582 ~~63-316. Repealed— ADJUSTMENT OF ASSESSED VALUE COMPLETION OF ASSESSMENT PROGRAM BY STATE TAX~~  
583 ~~COMMISSION PAYMENT OF COSTS.~~

584 ~~63-317. Repealed— OCCUPANCY TAX PROCEDURES.~~

585 CHAPTER 5 ~~EQUALIZATION OF ASSESSMENTS~~

586 ~~RECONSIDERATION OF VALUATION~~

587 63-501. MEETING OF COMMISSIONERS AS A BOARD OF ~~EQUALIZATION VALUATION~~.

588 (1) The county commissioners of each county shall convene as a board of ~~equalization~~  
589 ~~valuation~~ at least once in every month of the year up to the fourth Monday of June for  
590 the purpose of ~~equalizing the assessments~~ ~~reconsidering valuation~~ of property on the  
591 property roll and shall meet on the aforesaid date in each year:

592 ~~(a) To complete the equalization of assessments on all property which has not yet been~~  
593 ~~equalized;~~

594 ~~(ba) To grant, allow or deny applications for exemption from property tax valuation; and~~

595 ~~(eb) To hear appeals of assessment valuation of property transactions or improvements which~~  
596 ~~are received on or before the end of each county's normal business hours on the fourth~~  
597 ~~Monday of June.~~

598 Upon meeting to complete the ~~equalization of assessments~~ ~~reconsideration of valuation~~, the  
599 ~~board of equalization valuation shall continue~~ in session from day to day until  
600 ~~equalization of the assessments valuation~~ of such property has been completed and shall  
601 also hear and determine complaints upon allowing or disallowing exemptions under  
602 chapter 6, title 63, Idaho Code. The board of ~~equalization valuation~~ must complete  
603 such business and adjourn as a board of ~~equalization valuation~~ on the second Monday of  
604 July, provided that the board of ~~equalization valuation~~ may adjourn any time prior to  
605 the aforesaid date when they have completed all of the business as a board of  
606 ~~equalization valuation~~.

607 The county assessor or his designee shall attend all meetings of the county commissioners in  
608 session as a board of ~~equalization valuation~~ and he may make any statements or  
609 introduce testimony and examine witnesses on questions before the board of  
610 ~~equalization valuation~~ relating to the ~~assessments values~~.

611 (2) The county commissioners of each county in this state shall meet as a board of  
612 ~~equalization valuation~~ on the ~~fourth first~~ Monday of ~~November October~~ in each year for  
613 the purpose of:

614 ~~(a) Repealed— Equalizing the assessments of all property entered upon the subsequent~~  
615 ~~property roll;~~

616 ~~(ba) Determining complaints and hearing appeals in regard to the assessment valuation of~~  
617 ~~such property;~~

618 ~~(eb) Allowing or disallowing exemptions and cancellations claimed under the provisions of~~  
619 ~~this title affecting the assessment valuation or taxation of property entered upon the~~  
620 ~~rolls, and having a settlement with the assessor and tax collector.~~

621 The board of ~~equalization valuation~~ shall complete its business and adjourn on or before the  
622 ~~first last Monday of December October~~ in each year, but if other personal or real  
623 ~~property is discovered and assessed~~ after the subsequent board of ~~equalization~~  
624 ~~valuation has adjourned, and is~~ entered on the missed property roll, the taxpayer may  
625 ~~appeal that assessment valuation~~ to the county commissioners meeting as a board of  
626 ~~equalization valuation, for the purposes stated in subsection (2)(a), (b) and (c) of~~  
627 ~~this section, during its monthly meeting in January of the following year, provided~~  
628 ~~however, that said meeting must be no sooner than the first Monday in January.~~

629 63-501A. TAXPAYER'S RIGHT TO APPEAL.

630 (1) Taxpayers may file an appeal of an ~~assessment valuation~~ with the county board of  
631 ~~equalization valuation~~. An appeal shall be made in writing on a form provided by the county  
632 board of ~~equalization valuation~~ or assessor and must identify the taxpayer, the property  
633 which is the subject of the appeal and the reason for the appeal. An appeal of an  
634 assessment listed on the property roll must be filed on or before the end of the county's  
635 normal business hours on the fourth Monday of June. An appeal of an ~~assessment valuation~~  
636 listed on the subsequent property roll must be filed on or before the end of the county's  
637 normal business hours on the ~~fourth third~~ Monday of ~~November September~~. An appeal of an  
638 ~~assessment valuation listed on the missed property roll~~ must be filed on or before the  
639 ~~board of equalization valuation~~ adjourns on the day of its January meeting. The board of  
640 ~~equalization valuation may~~ consider an appeal only if it is timely filed.

641 (2) Appeals from the county board of ~~equalization valuation~~ shall be made pursuant to section  
642 63-511, Idaho Code.

643  
644 63-502. FUNCTION OF BOARD OF ~~EQUALIZATION VALUATION ON ASSESSMENTS~~.

645 The function of the ~~board of equalization valuation shall be~~ confined strictly to assuring  
646 that the ~~market value for assessment purposes valuation~~ of property has been found by  
647 the assessor, and to the functions provided for in chapter 6, title 63, Idaho Code,

648 relating to exemptions from taxation. It is hereby made the duty of the board of  
649 ~~equalization-valuation~~ to enforce and compel a proper classification and ~~assessment~~  
650 ~~valuation~~ of all property required under the provisions of this title to be entered on  
651 the property rolls, and in so doing, the board of ~~equalization-valuation~~ shall examine  
652 the rolls and shall raise or cause to be raised, or lower or cause to be lowered, the  
653 ~~assessment-value~~ of any property which in the judgment of the board has not been  
654 properly ~~assessed~~ valued. The board of ~~equalization-valuation~~ must examine and act upon  
655 all complaints filed with the board in regard to the ~~assessed-value~~ valuation of any  
656 property entered on the property rolls and must correct any ~~assessment-valuation~~  
657 improperly made. The taxpayer shall have the burden of proof in seeking affirmative  
658 relief to establish that the determination of the assessor is erroneous, including any  
659 determination of ~~assessed-value~~. A preponderance of the evidence shall suffice to  
660 sustain the burden of proof.

661 63-503. NEW AND ADDITIONAL ~~ASSESSMENTS~~ VALUATION.

662 ~~(1) Repealed. The board of equalization, during its sessions, must direct and require the~~  
663 ~~assessor to assess any property required by this title to be entered upon the property~~  
664 ~~rolls, which is known to have escaped assessment, and in case any assessment of~~  
665 ~~property made by the assessor is deemed by the board of equalization to be so~~  
666 ~~incomplete or inaccurate as to render doubtful the collection of the taxes thereon,~~  
667 ~~the said board must direct the assessor to make a new assessment of such property, in~~  
668 ~~which case the defective assessment shall be cancelled.~~

669 (2) All changes in ~~assessments-valuation~~ and all new ~~assessments~~ ordered by the board of  
670 ~~equalization~~ shall be entered on the property rolls, under the direction of the clerk  
671 of the board, and any ~~assessment-valuation~~ so changed or entered has the same force  
672 and effect as if made and entered by the assessor before the completion of the  
673 property rolls.

674 (3) The county commissioners meeting as a board of ~~equalization-valuation~~ shall make no  
675 reduction in the ~~assessment-valuation~~ of any property when, according to the notation  
676 made by the assessor upon the roll, the owner, or his agent or representative, has  
677 refused to make the sworn taxpayer's declaration required of him or has willfully  
678 concealed, removed, transferred, misrepresented or failed to list such property for  
679 the purpose of evading taxation, unless it is shown to the satisfaction of the board  
680 that such notation by the assessor is erroneous or false.

681  
682 ~~63-504. Repealed. LIEN OF UNPAID PERSONAL PROPERTY TAXES ON REAL PROPERTY.~~

683 ~~Taxes upon personal property, where the owners of such personal property are owners of real~~  
684 ~~property in the county, which have not been paid on or before the second Monday of~~  
685 ~~October, and which the board of county commissioners finds to be a lien upon the real~~  
686 ~~property, may be certified to the county auditor and the tax collector. Such taxes,~~  
687 ~~together with all costs, late charges and interest must be entered by the county tax~~  
688 ~~collector upon the property roll against the real property subject to such lien. The~~  
689 ~~tax collector shall immediately notify the property owner of any such taxes which have~~  
690 ~~been added. Such action shall result in cancellation of the taxes and late charges on~~  
691 ~~the personal property roll for the personal property subject to the delinquency.~~

692 63-505. PRODUCTION OF EVIDENCE BY COUNTY OFFICIALS AND OTHERS.

693 The board of ~~equalization-valuation~~ may require the attendance of any county officer or deputy,  
694 who must furnish the board with any information which may be had from the records in  
695 his office and which the board may deem necessary in ~~equalizing~~ the  
696 ~~assessments-valuation~~, and may also subpoena witnesses and hear evidence in all matters  
697 relating to the ~~assessment-valuation~~ of property, and may arbitrarily ~~assess~~ determine  
698 the value of the property of any person refusing to appear or testify, and any  
699 ~~assessment-valuation~~ so made shall be conclusive on all questions of ~~assessment~~  
700 ~~valuation~~ in any court or proceeding.

701 63-506. NOTICE TO TAXPAYER OF NEW ~~ASSESSMENTS~~ VALUATIONS AND CHANGES.

702 The board of ~~equalization-valuation~~ must, before taking final action in ~~equalizing~~ evaluating  
703 the ~~assessed~~ value of the property of any person refusing to appear and testify, or in  
704 increasing the ~~assessed~~ value of any property, notify the owner thereof, or his agent  
705 or representative, of its intention to do so, and require such person to appear  
706 forthwith before the board and make objection, if he has any. The board may direct the  
707 notice to be served personally upon the owner, or his agent or representative; or, it  
708 may direct the clerk to serve the notice by mail, addressed to such owner, or his  
709 agent or representative, at his last known post office address. In the case of service  
710 by mail, the board of ~~equalization-valuation~~ shall not take final action until ~~five~~  
711 ~~fifteen (15) working days~~ after the mailing of such notice, unless the owner, or his  
712 agent, or representative, shall sooner appear. If the owner is one other than the  
713 equitable titleholder, such as an escrowee, trustee of trust deed or other third party,  
714 the owner shall, within ten (10) ~~working days~~, deliver to the equitable titleholder a  
715 true copy of the notice from the board of ~~equalization-valuation~~.

716 63-507. RECORD OF PROCEEDINGS.

717 The clerk of the board must record in the official minutes all proceedings of the county  
718 commissioners relating to the ~~equalization-valuation~~ of ~~assessments~~ property, the  
719 allowance of exemptions, and all changes, corrections and orders made by the board of  
720 ~~equalization-valuation~~, and the names of all persons who have appeared before the board  
721 of ~~equalization-valuation~~ and who have been heard upon matters affecting the  
722 ~~assessment-valuation~~ of property.

723 63-508. COMPLETION OF PROPERTY ROLL AFTER ~~EQUALIZATION~~ valuation.

724 As soon as the county auditor receives the certified statements prescribed in section 63-111,  
725 Idaho Code, he shall cause to be entered all changes and corrections made by the state  
726 tax commission in the ~~assessments~~-valuations upon the property tax roll. The county  
727 auditor shall enter upon the operating property roll all ~~assessments~~ valuations of  
728 operating property under the jurisdiction of the state tax commission in his county,  
729 and made by the state tax commission in adjusting the valuations among the taxing  
730 districts in accordance with the certified statement of the chairman of the state tax  
731 commission. The auditor shall enter the total ~~equalized~~-adjusted values and show the  
732 amount, and reasons for any exemptions which have been allowed by the county

commissioners, and shall thereafter enter the total ~~equalized-adjusted~~ values for taxation on the property rolls. The auditor shall then add up the total equalized values, amounts of exemption and total equalized values for taxation, and enter the total in the property rolls.

63-509. DELIVERY OF ROLLS TO COUNTY AUDITOR-ABSTRACTS OF ROLLS.

- (1) On or before the second Monday of July the board of ~~equalization-valuation~~ must deliver the property rolls, with all changes, corrections and additions and exemptions from taxation entered therein, to the county auditor. It shall be the duty of the county auditor to cause to be prepared the roll for delivery to the county tax collector on or before the first Monday of ~~November~~September. It shall be the duty of the county auditor to cause to be prepared a total of the amount and value of each category of property and prepare an abstract of all the property entered upon the roll in the manner and form required by the state tax commission. Such forms must show, but need not be limited to, the ~~true market value for assessment purposes~~ of all property by categories, and the exemptions from taxation allowed by categories. Any abstracts needed by and prepared for the state tax commission must be delivered by certified mail to the state tax commission by the fourth Monday of July. The value of exemptions will be shown and identified for exemptions granted pursuant to chapters 20 and 29, title 50, Idaho Code, for the value in excess of the ~~equalized-assessment-valuation~~ as shown on the base assessment roll in any revenue allocation area, and sections ~~63-602G, 63-602K,~~ 63-602P, 63-602AA, 63-602X, 63-602BB and 63-602CC, Idaho Code, as well as the net taxable value for each of the categories. The abstracts shall be prepared and duly verified and must show a correct classification of all the property in accordance with the classification of such property upon the property roll, and all matters and things required to be shown upon the abstracts must be entered.
- (2) The subsequent property roll shall be delivered to the county auditor as soon as possible after the ~~first-last Monday in December~~October. The county auditor shall deliver the subsequent property roll to the county tax collector without delay.
- (3) The missed property roll shall be delivered to the county auditor as soon as possible, but no later than the first Monday in March of the succeeding year. The county auditor shall deliver the missed property roll to the county tax collector without delay.
- (4) The county auditor must cause to be prepared abstracts of the combined subsequent and missed property rolls as prescribed in subsection (1) and submit the abstracts by certified mail to the state tax commission on or before the first Monday in March of the succeeding year.

63-510. NOTIFICATION OF VALUATION DUE TO STATE TAX COMMISSION.

- (1) Prior to the first Monday of August the auditor of each county in the state shall notify the state tax commission of the net taxable value of all property situated within each taxing unit or district in the county from the property roll for the current year and shall provide an estimate of the net taxable value for each taxing unit or district from the current year's estimated subsequent and missed property rolls. Such notification shall also include an estimate of the net taxable value within any area annexed during the immediate prior year to any taxing unit or district.
- (2) Prior to the first Monday of March the auditor of each county in the state shall notify the state tax commission of the net taxable value of all property situated within each taxing unit or district in the county from the subsequent and missed property rolls. Such notification shall also include an estimate of the net taxable value within any area annexed during the immediate prior year, and listed on the subsequent or missed property roll, to any taxing unit or district.
- (3) The notification required in subsections (1) and (2) of this section shall be on forms prescribed and provided by the state tax commission and shall list ~~separately the value exempt from property taxation in accordance with section 63-602G, Idaho Code, and the value in excess of the equalized assessment valuation as shown on the base assessment-valuation roll~~ in any revenue allocation area, pursuant to chapters 20 and 29, title 50, Idaho Code.
- (4) For the purposes of this section, "taxing district," as defined in section 63-201(22), Idaho Code, shall include each incorporated city in each county, regardless of whether said city certifies a property tax budget.

63-511. APPEALS FROM COUNTY BOARD OF ~~EQUALIZATION~~valuation.

- (1) Any time within thirty (30) days after mailing of notice of a decision of the board of ~~equalization~~valuation, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the board of ~~equalization~~valuation, or the failure of the board of ~~equalization-valuation~~ to act may be taken to the board of tax appeals. Such appeal may only be filed by the property owner, the assessor, the state tax commission or by a person aggrieved when he deems such action illegal or prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal.
- (2) Notice of such appeal stating the grounds therefor shall be filed with the county auditor, who shall forthwith transmit to the board of tax appeals a copy of said notice, together with a certified copy of the minutes of the proceedings of the board of ~~equalization-valuation~~ resulting in such act, order or proceeding, or a certificate to be furnished by the clerk of the board that said board of ~~equalization-valuation~~ has failed to act in the time required by law on any complaint, protest, objection, application or petition in regard to ~~assessment-valuation~~ of the complainant's property, or a petition of the state tax commission. The county auditor shall also forthwith transmit all evidence taken in connection with the matter appealed. The county auditor shall submit all such appeals to the board of tax appeals within thirty (30) days of being notified of the appeal or by no later than October 1, whichever is later. The board of tax appeals may receive further evidence and will hear the appeal as provided in chapter 38, title 63, Idaho Code.
- (3) Any appeal that may be taken to the board of tax appeals may, during the same time period, be taken to the district court for the county in which the property is located.

- 817 (4) In any appeal taken to the board of tax appeals or the district court pursuant to this  
818 section, the burden of proof shall fall upon the party seeking affirmative relief to  
819 establish that the valuation from which the appeal is taken is erroneous, or that the  
820 board of ~~equalization valuation~~ erred in its decision regarding a claim that certain  
821 property is exempt from taxation, the value thereof, or any other relief sought before  
822 the board of ~~equalization valuation~~. A preponderance of the evidence shall suffice to  
823 sustain the burden of proof. The burden of proof shall fall upon the party seeking  
824 affirmative relief and the burden of going forward with the evidence shall shift as in  
825 other civil litigation. The board of tax appeals or the district court shall render  
826 its decision in writing, including therein a concise statement of the facts found by  
827 the court and the conclusions of law reached by the court. The board of tax appeals or  
828 the court may affirm, reverse, modify or remand any order of the board of  
829 ~~equalization valuation~~, and shall grant other relief, invoke such other remedies, and  
830 issue such orders in accordance with its decision, as appropriate.

831  
832 CHAPTER 6 EXEMPTIONS FROM TAXATION

833 63-601. ALL REAL PROPERTY SUBJECT TO TAXATION.

834 All property within the jurisdiction of this state, not expressly exempted, is subject to  
835 ~~assessment and~~ taxation.

836 63-602. PROPERTY EXEMPT FROM TAXATION.

- 837 (1) Property shall be exempt from taxation as provided in this chapter; provided, that no  
838 deduction shall be made in ~~assessment valuation~~ of shares of capital stock of any  
839 corporation or association for exemptions claimed under this section, and provided  
840 further, that the term "full cash value" wherever used in this act shall mean the  
841 actual ~~assessed~~ value of the property as to which an exemption is claimed.
- 842 (2) The use of the words "exclusive" or "exclusively" in this chapter shall mean used  
843 exclusively for any one (1) or more, or any combination of, the exempt purposes  
844 provided hereunder and property used for more than one (1) exempt purpose, pursuant to  
845 the provisions of sections 63-602A through 63-602Z, Idaho Code, shall be exempt from  
846 taxation hereunder so long as the property is used exclusively for one (1) or more or  
847 any combination of the exempt purposes provided hereunder.
- 848 (3) All exemptions from property taxation claimed under ~~this chapter Title 63 of the Idaho~~  
849 ~~Code~~ shall be approved annually by the county board of ~~equalization valuation~~.

850  
851 63-602A. PROPERTY EXEMPT FROM TAXATION—GOVERNMENT PROPERTY.

- 852 (1) The following property is exempt from taxation: property belonging to the United  
853 States, except when taxation thereof is authorized by the congress of the United  
854 States, this state, or to any county or municipal corporation or school district  
855 within this state.
- 856 (2) However, inventory property acquired under agricultural credit programs of the  
857 consolidated farm service agency of the United States department of agriculture shall  
858 be subject to taxation as other property in the county.
- 859 (3) However, unimproved real property of more than ten (10) contiguous acres owned in fee  
860 simple by the department of fish and game shall be subject to a fee in lieu of  
861 property taxes contingent upon the following conditions and requirements:
- 862 (a) The fee in lieu of property taxes shall not exceed the property tax for the  
863 property at the time of acquisition by the department of fish and game, unless the  
864 property tax rate for the property shall have been increased.
- 865 (b) The department shall determine and identify the parcels of property and their  
866 current use as qualified under the provisions of this act. The department shall  
867 consult with the appropriate county treasurer and determine the fee to be paid on the  
868 property and credited continuously to the county current expense fund. The fee shall  
869 be an amount equal to the property tax the property would generate if valued as  
870 agricultural property.
- 871 (c) Any future increase in the fee paid in lieu of property taxes shall be determined  
872 by the amount of property taxes the property would generate if ~~assessed valued as~~  
873 ~~agricultural property. The increase may be determined by the department working~~  
874 ~~cooperatively with the appropriate county assessor. The method used for determining~~  
875 the fee that would be due on department property is to be used only under this  
876 subsection and has no other application in any other section of the Idaho Code.
- 877 (d) The department shall then provide to the assessor of the county where the parcels  
878 are located on or before the second Monday of March each year, a listing identifying  
879 each parcel of unimproved property by legal description, size and amount of the fee  
880 for the preceding calendar year. The treasurer shall prepare and submit a billing for  
881 payment based on this information to the department. Once the fee has been determined,  
882 payment shall be made by June 20 of that year from moneys appropriated for that  
883 purpose. However, if the fees exceed the moneys appropriated for that purpose, the  
884 director of the department of fish and game shall calculate the percent reduction that  
885 must be made and certify the proportionate reduction to each county treasurer.
- 886 (e) For the purpose of this section only, unimproved real property shall mean property  
887 on which no homesite or improved site is located, and homesite or improved site shall  
888 mean any buildings, structures, or fixtures which have been erected or affixed to the  
889 land and the necessary acreage required to utilize the homesite or improved site as  
890 determined by the county assessor shall be exempt. For purposes of this subsection  
891 only, roads or fences shall not be considered as improvements.

892  
893 63-602C. PROPERTY EXEMPT FROM TAXATION—FRATERNAL, BENEVOLENT, OR CHARITABLE CORPORATIONS OR  
894 SOCIETIES.

895 The following property is exempt from taxation: property belonging to any fraternal,  
896 benevolent, or charitable corporation or society, the World War veteran organization  
897 buildings and memorials of this state, used exclusively for the purposes for which

898 such corporation or society is organized; provided, that if any building or property  
899 belonging to any such corporation or society is leased by such owner or if such  
900 corporation or society uses such property for business purposes from which a revenue  
901 is derived which, in the case of a charitable organization, is not directly related to  
902 the charitable purposes for which such charitable organization exists, then the same  
903 shall be ~~assessed-valued~~ and taxed as any other property, and if any such property is  
904 leased in part or used in part by such corporation or society for such purposes the  
905 assessor shall determine the value of the entire building and the value of the part  
906 used or leased for commercial purposes. If the value of the part used for commercial  
907 purposes is determined to be three percent (3%) or less than the value of the entirety,  
908 the whole of said property shall remain exempt. If the value of the part used for  
909 commercial purposes is determined to be more than three percent (3%) of the value of  
910 the entirety, the assessor shall ~~assess-value~~ such proportionate part of such building  
911 including the value of the real estate as is so leased or used for such purposes, and  
912 shall ~~assess-value~~ the trade fixtures used in connection with the sale of all  
913 merchandise; provided however, that the lease or use of any property by any such  
914 corporation or society for athletic or recreational facilities, residence halls or  
915 dormitories, meeting rooms or halls, auditoriums or club rooms within the purposes for  
916 which such corporation or society is organized, shall not be deemed a business or  
917 commercial purpose, even though fees or charges be imposed and revenue derived  
918 therefrom.

919 63-602D. PROPERTY EXEMPT FROM TAXATION—CERTAIN HOSPITALS.

- 920 (1) For the purposes of this section, "hospital" means a hospital as defined by chapter 13,  
921 title 39, Idaho Code, and includes one (1) or more acute care, outreach, satellite,  
922 outpatient, ancillary or support facilities of such hospital whether or not any such  
923 individual facility would independently satisfy the definition of hospital.
- 924 (2) The following property is exempt from taxation: the real property owned and personal  
925 property, including medical equipment, owned or leased by a hospital corporation which  
926 is operated as a hospital and the necessary grounds used therewith.
- 927 (3) If real property, not currently exempt from taxation, is being prepared for use as a  
928 hospital, the value of the bare land only shall be taxed while the property is being  
929 prepared for use as a hospital. All improvements to and construction on the real  
930 property, while it is being prepared for use as a hospital, shall be exempt from  
931 taxation. For purposes of this section, property is being "prepared for use as a  
932 hospital" if the corporation has begun construction of a hospital project as evidenced  
933 by obtaining a building permit that will, on completion, qualify such property for an  
934 exemption and, as of the assessment date, has not abandoned the construction.  
935 Construction shall not be considered abandoned if it has been delayed by causes and  
936 circumstances beyond the corporation's control or when delay is caused by an event  
937 that has occurred in the absence of the corporation's willful neglect or intentional  
938 acts, omissions or practices engaged in by the corporation for the purpose of impeding  
939 progress. Notwithstanding the foregoing, in no event shall improvements to property  
940 that is being prepared for use as a hospital qualify for an exemption from ad valorem  
941 property tax under this subsection for more than three (3) consecutive tax years; upon  
942 completion of construction and obtaining a certificate of occupancy, the entire real  
943 property shall be exempt from taxation if the corporation meets the requirements of  
944 subsection (4) of this section; provided, property already exempt or eligible for  
945 exemption shall not be affected by the provisions of this subsection.
- 946 (4) The corporation must show that the hospital:
- 947 (a) Is organized as a nonprofit corporation pursuant to chapter 3, title 30, Idaho  
948 Code, or pursuant to equivalent laws in its state of incorporation;
- 949 (b) Has received an exemption from taxation from the Internal Revenue Service  
950 pursuant to section 501(c)(3) of the Internal Revenue Code.
- 951 (5) The board of ~~equalization-valuation~~ shall grant an exemption to the property of any  
952 hospital corporation meeting the criteria provided in subsection (4) of this section.
- 953 (6) If a hospital corporation uses property for business purposes from which revenue is  
954 derived which is not directly related to the hospital corporation's exempt purposes,  
955 then the property shall be ~~assessed-valued~~ and taxed as any other property. If  
956 property is used in part by a hospital corporation for such purposes, then the  
957 assessor shall determine the value of the entire property and the value of the part  
958 used that is not directly related to the hospital corporation's exempt purposes. If  
959 the value of the part which is not directly related to the hospital corporation's  
960 exempt purposes is determined to be three percent (3%) or less than the value of the  
961 entire property, then the property shall remain exempt. If the value of the part which  
962 is not directly related to the hospital corporation's exempt purposes is determined to  
963 be more than three percent (3%) of the value of the entire property, then the assessor  
964 shall ~~assess-value~~ the proportionate part of the property, including the value of the  
965 real estate used for such purposes.
- 966 (7) A hospital corporation issued an exemption from property taxation pursuant to this  
967 section and operating a hospital having one hundred fifty (150) or more patient beds  
968 shall prepare a community benefits report to be filed with the board of ~~equalization~~  
969 ~~valuation~~ by December 31 of each year. The report shall itemize the hospital's amount  
970 of unreimbursed services for the prior year (including charity care, bad debt, and  
971 underreimbursed care covered through government programs); special services and  
972 programs the hospital provides below its actual cost; donated time, funds, subsidies  
973 and in-kind services; additions to capital such as physical plant and equipment; and  
974 indication of the process the hospital has used to determine general community needs  
975 which coincide with the hospital's mission. The report shall be provided as a matter  
976 of community information. Neither the submission of the report nor the contents shall  
977 be a basis for the approval or denial of a corporation's property tax exemption.

978  
979 63-602E. PROPERTY EXEMPT FROM TAXATION—PROPERTY USED FOR SCHOOL OR EDUCATIONAL PURPOSES.

- 980 (1) The following property is exempt from taxation: all property used exclusively for  
981 nonprofit school or educational purposes, property used for charter school purposes,  
982 and all property from which no profit is derived ~~and which is held or used exclusively~~  
983 ~~for endowment, building or maintenance purposes of schools or educational institutions.~~

984 (2) If property is used primarily for charter school purposes and for business purposes  
985 from which a revenue is derived, which revenue is not related to the educational  
986 purpose for which the charter school exists, the assessor shall determine the value of  
987 the entire property, of the part used for charter school purposes, and of the part  
988 used for such unrelated business purposes. The portion of the building used for  
989 charter school purposes and for business and administration of the charter school  
990 shall be exempt from taxation.

991  
992

993 ~~63-602G. Repealed. PROPERTY EXEMPT FROM TAXATION-RESIDENTIAL IMPROVEMENTS.~~

994 ~~63-602H. Repealed. VALUE OF RESIDENTIAL PROPERTY IN CERTAIN ZONED AREAS.~~

995 ~~63-602K. Repealed. PROPERTY EXEMPT FROM TAXATION-SPECULATIVE PORTION OF VALUE OF AGRICULTURAL~~  
996 ~~LAND.~~

997 63-602S. PROPERTY EXEMPT FROM TAXATION-FRUITS AND VEGETABLES HELD FOR HUMAN CONSUMPTION, AND  
998 SEEDS, SHIPPED OUT OF THE STATE.

999 (1) Any person, firm or corporation engaged in the storing or processing of fruits or  
1000 vegetables held for human consumption or shipment of seeds out of the state must file  
1001 a full declaration of such property as of the ~~assessment-valuation~~ date with the  
1002 county assessor. On any ~~assessment-value~~ made on fruits and vegetables held for sale  
1003 for human consumption, or any processed product, thereof, or seeds, in the hands of  
1004 farmers, producers, or of a processor, or while being transported to or held in  
1005 storage in a public or private warehouse structure, the board of ~~equalization~~  
1006 ~~valuation~~ of the county in which the ~~assessment-valuation~~ was made, at its meeting on  
1007 the first Monday of December as provided by law for equalizing the  
1008 ~~assessments-valuation~~ of personal property on the subsequent personal property  
1009 ~~assessment-valuation~~ roll, shall cancel such ~~assessments-valuation~~ in whole or  
1010 proportionate part on receipt of sufficient documentary proof that the personal  
1011 property so ~~assessed-valuation~~ was actually sold and transported or shipped to another  
1012 point outside the state of Idaho on or before December 1 of the current year of  
1013 ~~assessment-valuation~~. No such cancellation shall be made unless such proof ~~be is~~  
1014 furnished to said board on or before such meeting in such year.

1015 (2) Public warehousing is the storing of personal property by any person, firm or  
1016 corporation regularly engaged in the business of storing such property for hire.

1017 (3) Private warehousing is the storage of personal property by any person, firm or  
1018 corporation which is carrying on the activity of warehousing or storing such property  
1019 only in the operation of his or its own business.

1020 (4) This exemption shall only apply to private storage from and after a notice, describing  
1021 by address and physical premises, is filed with the county assessor, which notice  
1022 shall be filed annually.

1023  
1024

1025 63-602W. BUSINESS INVENTORY EXEMPT FROM TAXATION-BUSINESS INVENTORY THAT IS A COMPONENT OF  
1026 REAL PROPERTY THAT IS A SINGLE FAMILY DWELLING.

1027 The following property is exempt from property taxation: business inventory. For the purpose  
1028 of this section, "business inventory" means all items of tangible personal property or  
1029 other property described as:

1030 (1) All livestock, fur-bearing animals, fish, fowl and bees.

1031 (2) All nursery stock, stock-in-trade, merchandise, products, finished or partly finished  
1032 goods, raw materials, and all forest products subject to the provisions of chapter 17,  
1033 title 63, Idaho Code, supplies, containers and other personal property which is held  
1034 for sale or consumption in the ordinary course of the taxpayer's manufacturing,  
1035 farming, wholesale jobbing, or merchandising business.

1036 (3) Residential improvements never occupied. ~~Once residential improvements are occupied as~~  
1037 ~~defined in section 63-317, Idaho Code, they shall be subject to the tax provided by~~  
1038 ~~section 63-317, Idaho Code. The provisions of section 63-602Y, Idaho Code, shall not~~  
1039 apply to the exemption provided by this subsection. The exemption provided by this  
1040 subsection applies only to improvements to real property, and only until first  
1041 occupied. For purposes of this section, the term "residential improvements" means  
1042 only:

1043 (a) Single family residences; or

1044 (b) Residential townhouses; or

1045 (c) Residential condominium units.

1046 The nonresidential portion of an improvement to real property that is used or is to be used  
1047 for residential and nonresidential purposes does not qualify for the exemption  
1048 provided by this section. If an improvement contains multiple residential units, each  
1049 such unit shall lose the exemption provided in this section when it becomes occupied.

1050 63-602X. PROPERTY EXEMPT FROM TAXATION-CASUALTY LOSS.

1051 (1) The following property is exempt from taxation: real and personal property which has  
1052 been damaged by an event causing casualty loss to all or a portion of the property.  
1053 The board of ~~equalization-valuation~~ on a case-by-case basis shall determine whether to  
1054 grant an exemption.

1055 An exemption granted under this section shall be for the year in which the real or personal  
1056 property has been damaged or destroyed. Claimants seeking exemption under this section  
1057 must apply to the county board of ~~equalization-valuation~~. The application must be in  
1058 writing on a form provided by the county and must identify the claimant, the date of  
1059 the casualty loss, and the property that has been damaged or destroyed. The  
1060 application must be filed on or before the end of the county's normal business hours  
1061 on the fourth Monday of June of the year in which the casualty loss occurred. If an  
1062 exemption is granted, the value of the property subject to taxation shall be

1063 calculated by dividing the number of days in the year prior to the casualty loss by  
1064 the number of days in the year and multiplying the resulting quotient by the true  
1065 market value of the property less any applicable exemptions, as of 12:01 a.m. on the  
1066 first day of January of the tax year.

1067 (2) The county board of ~~equalization valuation~~ shall decide whether to grant such claim  
1068 for exemption on or before the second Monday of July of the year in which the claim is  
1069 filed. If granted, either in whole or in part, the county board of ~~equalization~~  
1070 ~~valuation~~ shall order all necessary adjustments made in the property roll.

1071

1072 63-602Y. PROPERTY EXEMPT FROM TAXATION—EFFECT OF CHANGE OF STATUS.

1073 (1) If any property, real or personal, which is exempted from taxation on the first day of  
1074 January shall thereafter have a changed status during the year, either by change in  
1075 ownership or otherwise, in a manner that if the changed status had existed on the  
1076 first day of January the property would have been taxable at that time, then the  
1077 property shall be ~~assessed~~ valued in the following manner: if before the first day of  
1078 February the true market value, if before the first day of March eleven twelfths of  
1079 its true market value if before the first day of April ten twelfths of its true market  
1080 value, if before the first day of May nine twelfths of its true market value, if  
1081 before the first day of June eight twelfths of its true market value, if before the  
1082 first day of July seven twelfths of its true market value, if before the first day of  
1083 August six twelfths of its true market value, if before the first day of September  
1084 five twelfths of its true market value, if before the first day of October four  
1085 twelfths of its true market value, if before the first day of November three twelfths  
1086 of its true market value, if before the first day of December two twelfths of its true  
1087 market value, if before the first day of January one twelfths of its true market value,  
1088 ~~If the status changed before the first day of April, then for its full market value~~  
1089 ~~for assessment purposes; if on the first day of April and before the first day of July,~~  
1090 ~~then for three-fourths (3/4) of its full market value for assessment purposes; if on~~  
1091 ~~the first day of July and before the first day of October, then for one-half (1/2) of~~  
1092 ~~its full market value for assessment purposes; and if the status changed on or after~~  
1093 ~~the first day of October, then for one-fourth (1/4) of its full market value for~~  
1094 ~~assessment purposes.~~ However, if the changed status results from the leasing or rental  
1095 of property normally constituting business inventory, the same shall be subject to  
1096 property tax only for the period it is so leased or rented and upon its return to  
1097 business inventory shall again be exempt. Each owner of such property shall, on the  
1098 first Monday of November of each year, file with the assessor for the home county of  
1099 the owner with a copy for every other county involved, a statement listing and  
1100 sufficiently identifying such property, the counties where it was situated and the  
1101 periods of the preceding twelve (12) calendar months during which the property was  
1102 leased or rented within each county.

1103 (2) At the time of filing such statement with the assessor of his home county, the owner  
1104 of such leased or rented property shall provide such assessor with a copy for every  
1105 other county involved.

1106 (3) The assessor of such home county shall ascertain the portion of said preceding twelve  
1107 (12) calendar months during which such property was leased or rented in the home  
1108 county and shall enter such property upon the subsequent or missed property roll and  
1109 the tax collector of the home county shall compute and collect the property tax  
1110 thereon. The assessor shall indorse the ~~full true~~ market value for ~~assessment-taxation~~  
1111 purposes of each item of such property upon copies of the statement and the owner of  
1112 the property shall, within five (5) days, furnish an indorsed copy of the owner's  
1113 statement to the assessor of each county of the state wherein such property was  
1114 located during the lease or rental period, and each such other county assessor shall  
1115 likewise assess and the tax collector shall collect the property taxes due for the  
1116 portion of the preceding twelve (12) calendar months the leased or rented property was  
1117 situate in their county.

1118 (4) The property taxes due thereon shall be a first and prior lien upon such property ~~and~~  
1119 ~~all real and personal property~~ of the owner thereof within the state until all  
1120 property taxes due have been paid.

1121

1122 63-602AA. PROPERTY EXEMPT FROM TAXATION—EXCEPTIONAL SITUATIONS.

1123 (1) The following property is exempt or partially exempt from taxation: real and personal  
1124 property belonging to persons who, because of unusual circumstances which affect their  
1125 ability to pay the property tax, should be relieved from paying all or part of said  
1126 tax in order to avoid undue hardship, which undue hardship must be determined by the  
1127 board of ~~equalization valuation~~.

1128 (2) An exceptional value exemption granted under this section shall be for the current tax  
1129 year only and property exempted hereunder shall continue to be listed and ~~assessed~~  
1130 ~~valued~~ for the ensuing tax years as other property.

1131 (3) Claimants seeking exemption under this section must apply each year to the board of  
1132 ~~equalization valuations and such claim~~ must be submitted by June 20 of the current  
1133 year. The board of ~~equalization valuation~~ must consider and act on all such claims no  
1134 later than the second Monday of July.

1135 (4) Each person claiming such exemption shall give a sworn statement containing full and  
1136 complete information of his financial status to such board and shall make true answers  
1137 to all questions propounded in writing, or otherwise, touching such person's right to  
1138 the exemption claimed. The chairman of the board shall have authority to administer  
1139 oaths to each person appearing as a claimant for such exemption and in addition to  
1140 such examination each claimant shall subscribe to and swear that his answers to  
1141 questions propounded on written forms to be prescribed by the state tax commission are  
1142 true, and which sworn statement shall be kept and filed by the clerk of the county  
1143 board of ~~equalization valuation~~. The board may, in its discretion and for good cause  
1144 shown, allow an agent or some person acting for and on behalf of the claimant to make  
1145 the claim for exemption for any claimant in the manner herein provided, or where a  
1146 person unable to make such sworn statement, his wife, widow, guardian or personal  
1147 representative, or other person having knowledge of the facts, may make such sworn  
1148 statement in his stead.

- 1149 (5) The county board of ~~equalization valuation~~ shall decide and determine from each  
1150 examination and from each written claim for exemption whether or not such person is  
1151 entitled to the exemption claimed or to any part thereof, and shall make a record  
1152 thereof accordingly.
- 1153
- 1154 63-602BB. PARTIAL EXEMPTION FOR REMEDIATED LAND.
- 1155 (1) During the tax year 1997 and each year thereafter, a site as defined in section 39-  
1156 7203, Idaho Code, and qualifying under chapter 72, title 39, Idaho Code, shall be  
1157 eligible for property tax exemption not to exceed seven (7) years.
- 1158 (2) "Remediated value" shall mean ~~true market value for assessment purposes~~ of the land on  
1159 January 1, less the ~~true market value for assessment purposes of the land on the~~  
1160 January 1 prior to the year in which the remediation was completed.
- 1161 (3) The exemption shall amount to fifty percent (50%) of the remediated land value. The  
1162 exempted value assessed under this formula shall remain constant throughout the period  
1163 of the exemption.
- 1164 (4) The exemption allowed by this section may be granted only if:
- 1165 (a) The covenant not to sue as provided in section 39-7207, Idaho Code, remains in  
1166 full force and effect for the entire period of exemption;
- 1167 (b) The site remains in the possession of the owner for the entire exemption period.
- 1168 (5) The exemption allowed by this section may be rescinded if:
- 1169 (a) The covenant not to sue as provided in section 39-7207, Idaho Code, is rescinded  
1170 by the department;
- 1171 (b) The site is transferred to a new owner.
- 1172 (6) The owner need only make application for the exemption described in this section once  
1173 over the course of the seven (7) year period.
- 1174 (7) No owner of a site shall be granted the exemption provided in this section if said  
1175 site has been:
- 1176 (a) Previously granted the exemption provided in this section regardless of whether  
1177 the entire seven (7) years of the exemption have been used;
- 1178 (b) Denied by the department as a qualifying site pursuant to chapter 72, title 39,  
1179 Idaho Code.
- 1180 (8) The legislature declares this exemption to be necessary and just.
- 1181
- 1182 63-602CC. PROPERTY EXEMPT FROM TAXATION—QUALIFIED EQUIPMENT UTILIZING POSTCONSUMER WASTE OR  
1183 POSTINDUSTRIAL WASTE.
- 1184 (1) The following property is exempt from taxation: qualified equipment utilizing  
1185 postconsumer waste or postindustrial waste used to manufacture products. This  
1186 exemption shall be granted only if the ~~list of all taxable personal property as~~  
1187 ~~described in section 63-302, Idaho Code, is submitted by the property owner or the~~  
1188 ~~agent thereof to the assessor not later than March 15 of each year. Additionally, the~~  
1189 requirements of subsection (3) of this section shall be met.
- 1190 (2) As used in this section:
- 1191 (a) "Postconsumer waste" or "postindustrial waste" means only those products and  
1192 materials consisting of metals, paper, glass or plastic generated by businesses or  
1193 consumers which have served their intended end use or usefulness and either have been  
1194 or would normally be disposed of as solid waste except for the fact that they are  
1195 separated from solid waste for purposes of collection, recycling or reuse.  
1196 "Postconsumer waste" or "postindustrial waste" shall not include radioactive waste, as  
1197 defined in subsection (4)(g) of section 63-3029D, Idaho Code, or hazardous waste, as  
1198 defined in chapter 44, title 39, Idaho Code.
- 1199 (b) "Product" means any material resulting from a manufacturing process and offered  
1200 for sale to the private or public sector which is composed of at least fifty percent  
1201 (50%) postconsumer waste or postindustrial waste. "Product" does not include any  
1202 shredded material unless such shredded material is incorporated directly into the  
1203 manufacturing process.
- 1204 (c) "Qualified equipment" means machinery or equipment located within Idaho which  
1205 has at least an estimated three (3) years useful life and at least ninety percent  
1206 (90%) of the total actual production from the equipment during the previous calendar  
1207 year utilized postconsumer waste or postindustrial waste. "Qualified equipment"  
1208 shall not include any machinery or equipment which is used for the collection, as  
1209 defined herein, of postconsumer waste or postindustrial waste. As used in this  
1210 section "collection" means:
- 1211 (i) The acquisition of materials from businesses or the general public through  
1212 purchase or donation, including the organization of systems for such acquisitions;
- 1213 (ii) The preparation of materials for over-the-road transportation through cleaning,  
1214 densification by shredding, baling, or any other method, or coalescence, including the  
1215 organization of systems for such preparation; or
- 1216 (iii) The transportation of postconsumer waste or postindustrial waste between  
1217 separate geographical locations, including the movement of materials around the  
1218 manufacturing site.
- 1219 (3) On the list of taxable personal property required by subsection (1) of this section,  
1220 the property owner, or agent thereof, shall identify all qualified equipment, and all  
1221 machinery and equipment that does not meet the definitions of qualified equipment.
- 1222 The property owner, or agent thereof, shall also report use of all qualified equipment, on  
1223 forms prescribed by the state tax commission.



- 1224 (4) The county assessor may request additional information of the company to verify the  
1225 basis of the exemption claimed in this section.
- 1226 (5) The legislature declares that this exemption is necessary and just.
- 1227
- 1228 ~~63-602FF. Repealed PARTIAL EXEMPTION FOR PARCELS OF LAND IN A RURAL HOME SITE DEVELOPMENT PLAT.~~
- 1229 ~~63-602GG. Repealed PROPERTY EXEMPT FROM TAXATION LOW INCOME HOUSING OWNED BY NONPROFIT~~  
1230 ~~ORGANIZATIONS.~~
- 1231 ~~63-602HH. Repealed PROPERTY EXEMPT FROM TAXATION SIGNIFICANT CAPITAL INVESTMENTS.~~
- 1232 ~~[63-602II] 63-602HH. Repealed PROPERTY EXEMPT FROM TAXATION UNUSED INFRASTRUCTURE.~~
- 1233 63-604. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED.
- 1234 (1) For property tax purposes, land which is actively devoted to agriculture shall be  
1235 eligible for ~~appraisal, assessment~~ valuation and taxation as agricultural property each  
1236 year it meets one (1) or more of the following qualifications:
- 1237 (a) The total area of such land, including the homesite, is more than five (5)  
1238 contiguous acres, and is actively devoted to agriculture which means:
- 1239 (i) It is used to produce field crops including, but not limited to, grains, feed  
1240 crops, fruits and vegetables; or
- 1241 (ii) It is used to produce nursery stock as defined in section 22-2302(11), Idaho Code;  
1242 or
- 1243 (iii) It is used by the owner for the grazing of livestock to be sold as part of  
1244 a for-profit enterprise, or is leased by the owner to a bona fide lessee for grazing  
1245 purposes; or
- 1246 (iv) It is in a cropland retirement or rotation program.
- 1247 (b) The area of such land is five (5) contiguous acres or less and such land has  
1248 been actively devoted to agriculture within the meaning of subsection (1)(a) of this  
1249 section during the last three (3) growing seasons; and
- 1250 (i) It agriculturally produces for sale or home consumption the equivalent of fifteen  
1251 percent (15%) or more of the owner's or lessee's annual gross income; or
- 1252 (ii) It agriculturally produced gross revenues in the immediately preceding year of one  
1253 thousand dollars (\$1,000) or more. When the area of land is five (5) contiguous acres  
1254 or less, such land shall be presumed to be nonagricultural land until it is  
1255 established that the requirements of this subsection have been met.
- 1256 (2) Land shall not be classified or valued as agricultural land which is part of a platted  
1257 subdivision with stated restrictions prohibiting its use for agricultural purposes,  
1258 whether within or without a city.
- 1259 (3) Land utilized for the grazing of a horse or other animals kept primarily for personal  
1260 use or pleasure rather than as part of a bona fide for-profit enterprise shall not be  
1261 considered to be land actively devoted to agriculture.
- 1262 (4) Land actively devoted to agriculture, having previously qualified for exemption under  
1263 this section in the preceding year, or which would have qualified under this section  
1264 during the current year, shall not lose such qualification due to the owner's or  
1265 lessee's absence in the current year by reason of active military service in a  
1266 designated combat zone, as defined in section 112 of the Internal Revenue Code. If an  
1267 owner fails to timely apply for exemption as required in this section solely by reason  
1268 of active duty in a designated combat zone, as defined in section 112 of the Internal  
1269 Revenue Code, and the land would otherwise qualify for exemption under this section,  
1270 then the board of county commissioners of the county in which the land actively  
1271 devoted to agriculture is located shall refund property taxes, if previously paid, in  
1272 an amount equal to the exemption which would otherwise have applied.
- 1273 (5) As used in this section:
- 1274 (a) "Contiguous" means being in actual contact or touching along a boundary or at a  
1275 point, except no area of land shall be considered not contiguous solely by reason of  
1276 a roadway or other right-of-way; and
- 1277 (b) "For-profit" means the enterprise will, over some period of time, make or attempt  
1278 to make a return of income exceeding expenses.
- 1279
- 1280 ~~63-606A. Repealed SMALL EMPLOYER GROWTH INCENTIVE EXEMPTION.~~
- 1281 CHAPTER 7 PROPERTY TAX RELIEF
- 1282 63-701. DEFINITIONS.
- 1283 As used in this chapter:
- 1284 (1) "Claimant" means a person who has filed a claim under the provisions of sections 63-  
1285 701 through 63-710, Idaho Code. Except as provided in section 63-702(2), Idaho Code,  
1286 on January 1, or before April 15, of the year in which the claimant first filed a  
1287 claim on the homestead in question, a claimant must be an owner of the homestead and  
1288 on January 1 of said year a claimant must be:
- 1289 (a) Not less than sixty-five (65) years old; or
- 1290 (b) A child under the age of eighteen (18) years who is fatherless or motherless or  
1291 who has been abandoned by any surviving parent or parents;
- 1292 or
- 1293 (c) A widow or widower; or
- 1294 (d) A disabled person who is recognized as disabled by the social security  
1295 administration pursuant to title 42 of the United States Code, or by the railroad

- 1296 retirement board pursuant to title 45 of the United States Code, or by the office of  
1297 management and budget pursuant to title 5 of the United States Code; or
- 1298 (e) A disabled veteran of any war engaged in by the United States, whose disability is  
1299 recognized as a service-connected disability of a degree of ten percent (10%) or more,  
1300 or who has a pension for nonservice-connected disabilities, in accordance with laws  
1301 and regulations administered by the United States department of veterans affairs; or
- 1302 (f) A person, as specified in 42 U.S.C. 1701, who was or is entitled to receive  
1303 benefits because he is known to have been taken by a hostile force as a prisoner,  
1304 hostage or otherwise; or
- 1305 (g) Blind.
- 1306 (2) "Homestead" means the dwelling, ~~owner-occupied by the claimant as described in this~~  
1307 ~~chapter and~~ used as the primary dwelling place of the claimant and may be occupied by  
1308 any members of the household as their home, and so much of the land surrounding it,  
1309 not exceeding one (1) acre, as is reasonably necessary for the use of the dwelling as  
1310 a home. It may consist of a part of a multidwelling or multipurpose building and part  
1311 of the land upon which it is built. "Homestead" does not include personal property  
1312 such as furniture, furnishings or appliances, but a manufactured home may be a  
1313 homestead.
- 1314 (3) "Household" means the claimant and the claimant's spouse. The term does not include  
1315 bona fide lessees, tenants, or roomers and boarders on contract. "Household" includes  
1316 persons described in subsection (8)(b) of this section.
- 1317 (4) "Household income" means all income received by the claimant and, if married, all  
1318 income received by the claimant's spouse, in a calendar year.
- 1319 (5) "Income" means the sum of federal adjusted gross income as defined in the Internal  
1320 Revenue Code, as defined in section 63-3004, Idaho Code, and to the extent not already  
1321 included in federal adjusted gross income:
- 1322 (a) Alimony;
- 1323 (b) Support money;
- 1324 (c) Nontaxable strike benefits;
- 1325 (d) The nontaxable amount of any individual retirement account, pension or annuity,  
1326 (including railroad retirement benefits, all payments received under the federal  
1327 social security act except the social security death benefit as specified in this  
1328 subsection, state unemployment insurance laws, and veterans disability pensions and  
1329 compensation, excluding rollovers as provided in section 402 or 403 of the Internal  
1330 Revenue Code);
- 1331 (e) Nontaxable interest received from the federal government or any of its  
1332 instrumentalities or a state government or any of its instrumentalities;
- 1333 (f) Worker's compensation; and
- 1334 (g) The gross amount of loss of earnings insurance.
- 1335 It does not include capital gains, gifts from nongovernmental sources or inheritances. To the  
1336 extent not reimbursed, the cost of medical care as defined in section 213(d) of the  
1337 Internal Revenue Code, incurred or paid by the claimant and, if married, the  
1338 claimant's spouse, may be deducted from income. To the extent not reimbursed, personal  
1339 funeral expenses, including prepaid funeral expenses and premiums on funeral insurance,  
1340 of the claimant and claimant's spouse only, may be deducted from income up to an  
1341 annual maximum of five thousand dollars (\$5,000) per claim. "Income" does not include  
1342 veterans disability pensions received by a person described in subsection(1)(e) who is  
1343 a claimant or a claimant's spouse if the disability pension is received pursuant to a  
1344 service-connected disability of a degree of forty percent (40%) or more. "Income" does  
1345 not include dependency and indemnity compensation or death benefits paid to a person  
1346 described in subsection (1) of this section by the United States department of  
1347 veterans affairs and arising from a service-connected death or disability. "Income"  
1348 does not include lump sum death benefits made by the social security administration  
1349 pursuant to 42 U.S.C. section 402(i). Documentation of medical expenses may be  
1350 required by the county assessor, board of ~~equalization-valuation~~ and state tax  
1351 commission in such form as the county assessor, board of ~~equalization-valuation~~ or  
1352 state tax commission shall determine.
- 1353 "Income" shall be that received in the calendar year immediately preceding the year in which a  
1354 claim is filed. Where a claimant and/or the claimant's spouse does not file a federal  
1355 tax return, the claimant's and/or the claimant's spouse's federal adjusted gross  
1356 income, for purposes of this section, shall be an income equivalent to federal  
1357 adjusted gross income had the claimant and/or the claimant's spouse filed a federal  
1358 tax return, as determined by the county assessor. The county assessor, board of  
1359 ~~equalization-valuation~~ or state tax commission may require documentation of income in  
1360 such form as each shall determine, including, but not limited to: copies of federal or  
1361 state tax returns and any attachments thereto; and income reporting forms such as the  
1362 W-2 and 1099.
- 1363 (6) "Occupied" means actual use and possession.
- 1364 (7) "Owner" means a person holding title in fee simple or holding a certificate of motor  
1365 vehicle title (either of which may be subject to mortgage, deed of trust or other  
1366 lien) or who has retained or been granted a life estate or who is a person entitled to  
1367 file a claim under section 63-702, Idaho Code. "Owner" shall also include any person  
1368 who:
- 1369 (a) Is the beneficiary of a revocable or irrevocable trust which is the owner of  
1370 such homestead and under which the claimant or the claimant's spouse has the primary  
1371 right of occupancy of the homestead; or
- 1372 (b) Is a partner of a limited partnership, member of a limited liability company or  
1373 shareholder of a corporation if such entity holds title in fee simple or holds a  
1374 certificate of motor vehicle title and if the person holds at least a five percent  
1375 (5%) ownership in such entity, as determined by the county assessor; or

(c) Has retained or been granted a life estate. "Owner" includes a vendee in possession under a land sale contract. Any partial ownership shall be considered as ownership for determining initial qualification for property tax reduction benefits; however, the amount of property tax reduction under section 63-704, Idaho Code, and rules promulgated pursuant to section 63-705, Idaho Code, shall be computed on the value of the claimant's partial ownership. "Partial ownership," for the purposes of this section, means any one (1) person's ownership when property is owned by more than one (1) person or where the homestead is held by an entity, as set forth in this subsection, but more than one (1) person has the right of occupancy of such homestead. A person holding either partial title in fee simple or holding a certificate of motor vehicle title together with another person but who does not occupy the dwelling as his primary dwelling place, shall not be considered an owner for purposes of this section, if such person is a cosignatory of a note secured by the dwelling in question and at least one (1) of the other cosignatories of the note occupies the dwelling as his primary dwelling place. The combined community property interests of both spouses shall not be considered partial ownership so long as the combined community property interests constitute the entire ownership of the homestead, including where the spouses are occupying a homestead owned by an entity, as set forth in this subsection, and the spouses have the primary right of occupancy of the homestead. The proportional reduction required under this subsection shall not apply to community property interests. Where title to property was held by a person who has died without timely filing a claim for property tax reduction, the estate of the deceased person shall be the "owner," provided that the time periods during which the deceased person held such title shall be attributed to the estate for the computation of any time periods under subsection (8) (a) or (8) (b) of this section.

(8) (a) "Primary dwelling place" means the claimant's dwelling place on January 1 or before April 15 of the year for which the claim is made. The primary dwelling place is the single place where a claimant has his true, fixed and permanent home and principal establishment, and to which whenever the individual is absent he has the intention of returning. A claimant must establish the dwelling to which the claim relates to be his primary dwelling place by clear and convincing evidence or by establishing that the dwelling is where the claimant resided on January 1 or before April 15 and:

- (i) At least six (6) months during the prior year; or
- (ii) The majority of the time the claimant owned the dwelling if owned by the claimant less than one (1) year; or
- (iii) The majority of the time after the claimant first occupied the

dwelling if occupied by the claimant for less than one (1) year. The county assessor may require written or other proof of the foregoing in such form as the county assessor may determine.

(b) Notwithstanding the provisions of paragraph (a) of this subsection, the property upon which the claimant makes application shall be deemed to be the claimant's primary dwelling place if the claimant is otherwise qualified and resides in a care facility and does not allow the property upon which the claimant has made application to be occupied by persons paying a consideration to occupy the dwelling. Payment of utilities shall not be payment of a consideration to occupy the dwelling. A claimant's spouse who resides in a care facility shall be deemed to reside at the claimant's primary dwelling place and to be a part of the claimant's household. A care facility is a hospital, nursing facility or intermediate care facility for the mentally retarded as defined in section 39-1301, Idaho Code, or a facility as defined in section 39-3302(14), Idaho Code, or a dwelling other than the one upon which the applicant makes application where a claimant who is unable to reside in the dwelling upon which the application is made lives and receives help in daily living, protection and security.

63-702. CLAIM IS PERSONAL-EXCEPTIONS.

(1) The right to file a claim under the provisions of sections 63-701 through 63-710, Idaho Code, shall be personal to the claimant and shall not survive his death except as otherwise provided in this section. A property tax reduction shall be allowed pursuant to the provisions of sections 63-701 and 63-710, Idaho Code, if the owner occupies the residential improvements after January 1 but before April 15, and if no other property tax reductions have been claimed. ~~Such right may be exercised on behalf of a living claimant by an agent authorized in writing to so act, by a guardian or other representative acting pursuant to judicial authority or by any person or entity described in section 63-711(3), Idaho Code. An agent authorized in writing to so act, by a guardian or other representative acting pursuant to judicial authority or Idaho Code by any person or entity described in section 63-711(3) may exercise such right on behalf of a living claimant.~~ If a claimant dies after having filed a timely claim, the amount thereof shall be allowed to his personal representative, if one is appointed, or to surviving heirs or to the trust or other entity owning the property, as appropriate.

(2) In the case of property owned by an estate, revocable trust, irrevocable trust, limited partnership, limited liability company or corporation, where the deceased person's widow or widower succeeds to the interest of the deceased person in that entity and occupies the dwelling as required in this chapter, the deceased owner's widow or widower, or any person or entity described in section 63-711(3), Idaho Code, on behalf of that widow or widower:

(a) May file a claim on behalf of the deceased spouse if the deceased spouse qualified or would have qualified as a claimant on January 1 or before April 15 of the year in which the claim is filed; or

(b) The widow or widower shall be deemed the owner of the property in any year after the year of the death of the spouse.

63-704. AMOUNT OF PROPERTY TAX REDUCTION.

- 1461 (1) Each claimant qualifying for and applying for a reduction in property taxes under the  
1462 provisions of sections 63-701 through 63-710, Idaho Code, shall be allowed a reduction  
1463 in property taxes on his homestead for the current year only, in the amounts provided  
1464 by subsection (4) of this section.
- 1465 (2) All property taxes continue to be the responsibility of the individual taxpayer, and  
1466 all property taxes continue to be perpetual liens against the property against which  
1467 assessed, and all property taxes may be collected and enforced in the usual manner, if  
1468 the taxpayer does not receive any property tax reduction as provided under sections  
1469 63-701 through 63-710, Idaho Code, or if the taxpayer receives less property tax  
1470 reduction than the whole amount of property taxes he is charged with.

1471 ~~(3) Repealed. The claimant property owner's property tax reduction shall be based upon the~~  
1472 ~~current year's assessed value and the current year's levy.~~

- 1473 (4) Property tax reductions qualified under sections 63-701 through 63-710, Idaho Code,  
1474 shall be allowed as set out in section 2, chapter 59, laws of 1992, and adjusted for  
1475 cost-of-living fluctuations as provided in section 63-705, Idaho Code.

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63-706. TIME REQUIREMENTS FOR FILING CLAIM.

- 1478 (1) Any claim for property tax reduction to be granted under the provisions of sections  
1479 63-701 through 63-710, Idaho Code, shall be filed in the office of the county assessor  
1480 between January 1 and April 15 of each year. The county assessor shall examine each  
1481 claim and determine whether it is in conformity with section 63-701, Idaho Code, and  
1482 shall accordingly approve, modify or disapprove the claim in total at the time the  
1483 application is received. Additionally, the county assessor shall notify the claimant,  
1484 or the person or entity acting on behalf of the claimant, in writing by May 1 if his  
1485 claim has been modified or has been disapproved. The notice of modification or  
1486 disapproval shall declare that the claimant, or the person or entity acting on behalf  
1487 of the claimant, may appeal the assessor's decision to the county board of  
1488 equalization valuation, and shall state the time and place that the county board of  
1489 equalization valuation shall meet for such purposes.
- 1490 (2) All claims filed with the county assessor shall be completed by him and forwarded to  
1491 the county commissioners, which shall convene as a board of equalization valuation, any  
1492 other provision of law notwithstanding, on or before May 15, and shall approve all  
1493 claims approved by the county assessor, and shall approve the action of the county  
1494 assessor in modifying or disapproving all other claims unless an appeal has been filed  
1495 with the board of equalization valuation prior to May 15. In considering any appeal of  
1496 the assessor's decision in modifying or disapproving a claim, the board of  
1497 equalization may affirm the assessor's decision, may modify the assessor's decision,  
1498 or may reject the assessor's decision and proceed to approve all or any part of the  
1499 claim as submitted to the assessor originally.
- 1500 (3) No informality on the part of the board of equalization valuation shall invalidate any  
1501 action of the board. The decision of the board of equalization valuation shall be  
1502 final, except that within thirty (30) days the claimant, or any person or entity  
1503 acting on behalf of the claimant, may appeal to the district court on matters of law,  
1504 and may appeal the decision of the board of equalization valuation when the board has  
1505 acted arbitrarily. The claimant, or the person or entity acting on behalf of the  
1506 claimant, shall be notified immediately, in writing, of the board of equalization's  
1507 valuation's action on his appeal to it.

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63-707. PROCEDURE AFTER CLAIM APPROVAL.

- 1510 (1) Immediately after claims have been approved by the board of equalization valuation, the  
1511 county assessor shall prepare a property tax reduction roll, which shall be in  
1512 addition to the property roll, the subsequent property roll and missed property rolls  
1513 which property tax reduction roll shall show:
- 1514 (a) The name of the taxpayer;
- 1515 (b) The description of the property for which a reduction in property taxes is claimed,  
1516 suitably detailed to meet the requirements of the individual county;
- 1517 (c) ~~The assessor's best estimate of current market value, and any~~ prorated net taxable  
1518 value of the eligible portion of the property's current true market value for  
1519 assessment purposes; and
- 1520 (d) The amount of tax reduction for which the applicant is eligible as determined by  
1521 the income of the claimant and, if married, the claimant's spouse, pursuant to  
1522 sections 63-704 and 63-705, Idaho Code.
- 1523 (2) As soon as possible, but in any event by no later than the fourth Monday of June, the  
1524 property tax reduction roll shall be certified to the county auditor and to the state  
1525 tax commission in the manner prescribed by rules promulgated by the state tax  
1526 commission. The property tax reduction roll shall be accompanied by a copy of the  
1527 claim forms for disapproved claims, when requested by the state tax commission and a  
1528 copy of the approved claims form.
- 1529 (3) (a) As soon as possible, but in any event by no later than the fourth Monday of  
1530 ~~October~~September, the county auditor shall complete the property tax reduction roll  
1531 by adding the following information:
- 1532 (i) The current year's levy for the code area in which the property is situated;
- 1533 (ii) The amount of property tax reduction claimed ~~based on the current year's market~~  
1534 ~~value for assessment purposes~~ and the current year's levy; and
- 1535 (iii) The current year's true market value ~~for assessment purposes~~.
- 1536 (b) ~~As soon as possible~~, but in any event no later than the fourth Monday of  
1537 ~~October~~September, the county auditor shall certify the completed property tax  
1538 reduction roll to the state tax commission in the manner prescribed by rules  
1539 promulgated by the state tax commission.

- 1540 (4) The state tax commission shall determine the total number of claims to be allowed in  
1541 each county, the dollar amount of each claim allowed, and the total dollar amount for  
1542 all claims for each county. These amounts shall be certified to the county auditor and  
1543 tax collector by the state tax commission by no later than the third Monday in  
1544 ~~November~~October.
- 1545 (5) The state tax commission may audit each and every claim submitted to it, and, any  
1546 other provision of law notwithstanding, may utilize income tax returns filed by the  
1547 claimant or by the claimant's spouse to determine the income of the claimant or the  
1548 claimant's spouse.
- 1549 (6) If it is determined by the state tax commission that a claim is erroneous, the tax  
1550 commission shall disapprove so much of the claim as necessary in order to conform with  
1551 statutory standards. The tax commission shall provide the claimant, or the person or  
1552 entity acting on behalf of the claimant, written notice of the tax commission's intent  
1553 to disapprove all or a portion of the claim. The claimant, or the person or entity  
1554 acting on behalf of the claimant, shall have fourteen (14) days to make written  
1555 protest to the tax commission of the intended action. The claimant, or the person or  
1556 entity acting on behalf of the claimant, may submit additional information and may  
1557 request an informal hearing with the commission. If the claimant, or the person or  
1558 entity acting on behalf of the claimant, fails to make written protest within fourteen  
1559 (14) days, the tax commission shall provide written notice of disapproval to the  
1560 claimant, or the person or entity acting on behalf of the claimant, by the fourth  
1561 Monday of ~~October~~September and to the county auditor of the county from which the  
1562 claim was received. Any claimant, or person or entity acting on behalf of the claimant,  
1563 whose claim is disapproved in whole or in part by the state tax commission may:
- 1564 (a) File a claim with the county commissioners for a special cancellation pursuant  
1565 to section 63-711, Idaho Code;
- 1566 (b) Appeal such disapproval by the state tax commission to the board of tax appeals  
1567 or to the district court of the county of residence of the taxpayer within thirty  
1568 (30) days.

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1570 ~~63-710. Repealed—PROCEDURE AFTER REIMBURSEMENT.~~

1571 CHAPTER 8 LEVY AND APPORTIONMENT OF TAXES

1572 63-801. ANNUAL STATE PROPERTY TAX LEVY.

- 1573 (1) ~~—~~ The county commissioners in each county in this state must meet on the second Monday  
1574 of September in each year to ascertain the tax rate necessary to be levied on each  
1575 dollar of the valuation of all the taxable property in the county for such year in  
1576 order to raise the amount of state taxes apportioned to such county by the state tax  
1577 commission. The total of all levies must be within the limits prescribed by the laws  
1578 of this state.
- 1579 (2) In any period during which a sales tax is in force in this state, there shall be no  
1580 levy of the general state property tax permitted by section 9, article VII, of the  
1581 constitution of the state of Idaho.
- 1582 (3) In any tax year maximum property by all taxing districts shall not exceed 1% of true  
1583 market value as detailed in section 63-1313, Idaho Code.
- 1584 (4) In the 2003-2004 tax year each tax district levied a fraction of the available real  
1585 property tax revenue. This fraction shall be the established tax levy rate for each taxing  
1586 district.

1587  
1588  
1589 63-802. LIMITATION ON BUDGET REQUESTS—LIMITATION ON TAX CHARGES—EXCEPTIONS.

- 1590 (1) ~~Except as provided in subsection (3) of this section for tax year 1995, and each year~~  
1591 ~~thereafter, no taxing districts shall shall not certify a budget request for an~~  
1592 ~~amount of property tax revenues to finance an annual budget that exceeds exceeds 1%~~  
1593 ~~of true market value as defined in section 1313 Title 63 Idaho Code. Subject to the 1%~~  
1594 ~~limitation of this section~~
- 1595 ~~the greater of:~~
- 1596
- 1597 (a) ~~¶~~The dollar amount of property taxes certified for its annual budget for any one  
1598 (1) of the three (3) tax years preceding the current tax year, whichever is greater,  
1599 which amount may be increased by a growth factor of not to exceed three percent (3%)  
1600 plus the amount of revenue that would have been generated by applying the levy of the  
1601 previous year, not including any levy described in subsection (4) of this section, to  
1602 any increase in true market value subject to taxation resulting from new construction  
1603 or change of land use classification as evidenced by the value shown on the new  
1604 construction roll compiled pursuant to section 63-301A, Idaho Code; and by the value  
1605 of annexation during the previous calendar year, as certified by the state tax  
1606 commission for market values of operating property of public utilities and by the  
1607 county assessor; or
- 1608 (b) The dollar amount of property taxes certified for its annual budget during the  
1609 last year in which a levy was made; or
- 1610 (c) The dollar amount of the actual budget request, if the taxing district is newly  
1611 created except as may be provided in subsection (1)(h) of this section; or
- 1612 (d) ~~(d)~~—In the case of school districts, the restriction imposed in section 33-802,  
1613 Idaho Code; or
- 1614 (e) ~~(e)~~ In the case of a nonschool district for which less than the maximum allowable  
1615 increase in the dollar amount of property taxes is certified for annual budget  
1616 purposes in any one (1) year, such a district may, in any following year, recover the  
1617 foregone increase by certifying, in addition to any increase otherwise allowed, an  
1618 amount not to exceed one hundred percent (100%) of the increase originally foregone.

1619 Said additional amount shall be included in future calculations for increases as  
1620 allowed; or

1621 (f) In the case of cities, if the immediately preceding year's levy subject to the  
1622 limitation provided by this section, is less than 0.004, the city may increase its  
1623 budget by an amount not to exceed the difference between 0.004 and actual prior year's  
1624 levy multiplied by the prior year's true market value for assessment/evaluation  
1625 purposes. The additional amount must be approved by sixty percent (60%) of the voters  
1626 voting on the question at an election called for that purpose and held on the date  
1627 in May or November provided by law, and may be included in the annual budget of the  
1628 city for purposes of this section; or

1629 (g) A taxing district may submit to the electors within the district the question of  
1630 whether the budget from property tax revenues may be increased beyond the amount  
1631 authorized in this section, but not beyond the levy authorized by statute. The  
1632 additional amount must be approved by sixty-six and two-thirds percent (66 2/3%) or  
1633 more of the voters voting on the question at an election called for that purpose and  
1634 held on the May or November dates provided by section 34-106, Idaho Code. If approved  
1635 by the required minimum sixty-six and two-thirds percent (66 2/3%) of the voters  
1636 voting at the election, the new budget amount shall be the base budget for the  
1637 purposes of this section; or

1638 (h) When a nonschool district consolidates with another nonschool district or  
1639 dissolves and a new district performing similar governmental functions as the  
1640 dissolved district forms with the same boundaries within three (3) years, the maximum  
1641 amount of a budget of the district from property tax revenues shall not be greater  
1642 than the sum of the amounts that would have been authorized by this section for the  
1643 district itself or for the districts that were consolidated or dissolved and  
1644 incorporated into a new district; or

1645 (i) In the instance or case of cooperative service agencies, the restrictions imposed  
1646 in sections 33-315 through 33-318, Idaho Code.

1647 (2) In the case of fire districts, during the year immediately following the election of a  
1648 public utility or public utilities to consent to be provided fire protection pursuant  
1649 to section 31-1422, Idaho Code, the maximum amount of property tax revenues permitted  
1650 in subsection (1) of this section may be increased by an amount equal to the current  
1651 year's taxable value of the consenting public utility or public utilities multiplied  
1652 by that portion of the prior year's levy subject to the limitation provided by  
1653 subsection (1) of this section.

1654 (3) No board of county commissioners shall set a levy, nor shall the state tax commission  
1655 approve a levy for annual budget purposes which exceeds the limitation imposed in  
1656 subsection (1) of this section, unless authority to exceed such limitation has been  
1657 ~~approved by a majority by sixty-six and two-thirds percent (66 2/3rds%) or more of~~  
1658 ~~those voting in the election of the taxing district's electors voting on the question~~  
1659 ~~at an election called for that purpose and held pursuant to section 34-106, Idaho Code,~~  
1660 provided however, that such voter approval shall be for a period of not to exceed two  
1661 (2) years.

1662 (4) ~~The amount of property tax revenues to finance an annual budget does not include revenues~~  
1663 ~~from nonproperty tax sources, and does not include revenue from levies that are voter approved~~  
1664 ~~for bonds, override levies or supplemental levies, plant facilities reserve fund levies,~~  
1665 ~~school emergency fund levies or for levies applicable to newly annexed property or for levies~~  
1666 ~~applicable to new construction as evidenced by the value of property subject to the occupancy~~  
1667 ~~tax pursuant to section 63-317, Idaho Code, for the preceding tax year.~~

1668 ~~(5) All provisions of this section, for annual budgets, shall not exceed 1% of true market~~  
1669 ~~value as detailed in section 63-1313, Idaho Code unless such increases are approved by sixty-~~  
1670 ~~six and two-thirds percent (66 2/3rds%) or more of those voting in the election.~~

1671

1672

1673 ~~63-802A. Repealed NOTICE OF BUDGET HEARING.~~

1674 63-803. CERTIFICATION OF BUDGETS IN DOLLARS.

1675 (1) Whenever any taxing district is required by law to certify to any county treasurer,  
1676 county auditor, county assessor, county commissioners or to any other county officer,  
1677 any property tax levy, upon property located within said district, such certification  
1678 shall, notwithstanding any other provision of the law applicable to any such district,  
1679 be made at the time and in the manner hereinafter provided.

1680 (2) The county auditor shall inform each of the taxing districts within his county of the  
1681 taxable value of that district as soon as such value is known to the auditor, whether  
1682 the value comes from the appraisal and assessment/evaluation of real and personal  
1683 property, or from allocation of the taxable value of operating property, or from other  
1684 sources.

1685 (3) Using the taxable value of the district, the council, trustees, board or other  
1686 governing body of any taxing district shall certify the total amount required from a  
1687 property tax upon property within the district to raise the amount of money fixed by  
1688 their budget as previously prepared or approved. The amount of money so determined  
1689 shall be certified in dollars to the appropriate county commissioners. Any taxing unit,  
1690 except regional airport authorities, located in more than one (1) county shall divide  
1691 its dollar budget for certification to the separate counties by multiplying the amount  
1692 of such budget by a fraction, the numerator of which shall be the total taxable value  
1693 of all property in such taxing unit within the county to which such certification is  
1694 to be made, and the denominator of which shall be the total taxable value of property  
1695 in such taxing unit in all such counties. Budget certification to the participating  
1696 counties of regional airport authorities shall be made in the manner prescribed in  
1697 section 21-807(10), Idaho Code. Taxable value shall be certified by the county auditor  
1698 of each affected county to such taxing unit and such certification shall be used in  
1699 this formula. Except as provided in section 33-805, Idaho Code, relating to school  
1700 emergency fund levies, the certification to the county commissioners required in this  
1701 section shall be made not later than the Thursday prior to the second Monday in  
1702 September, unless, upon application therefor, the county commissioners grant an  
1703 extension of not more than seven (7) working days. After receipt of this certification,

1704 the county commissioners shall make a tax levy as a percent of taxable value of all  
1705 property in the taxing district, which when applied to the tax rolls, will meet the  
1706 budget requirements certified by such taxing districts.

1707 (4) For the purpose of this section, "taxable value" shall mean the amount of United  
1708 States dollars or equivalent for which, in all probability, a property would exchange  
1709 hands between a willing seller, under no compulsion to sell, and an informed, capable  
1710 buyer, with a reasonable time allowed to consummate the sale, substantiated by a  
1711 reasonable down or full cash payment. As determined by the county commissioners  
1712 sitting as a board of valuation during the last week of November 2004 through the  
1713 first week of December 2004 and subsequently added to the tax rolls January 2005. The  
1714 tax rolls of January 2005 shall be the determining factor of all property within the  
1715 state. New purchases or builds shall be considered at "true market value", less any  
1716 exemptions. ~~the portion of the equalized assessed value, less any exemptions and the~~  
1717 ~~value that exceeds the value of the base assessment roll for the portion of any taxing~~  
1718 ~~district within a revenue allocation area of an urban renewal district, located within~~  
1719 ~~each taxing district which certifies a budget to be raised from a property tax levy.~~  
1720 ~~When the county auditor is notified of revenues sufficient to cover expenses as~~  
1721 ~~provided in section 50-2903(5), Idaho Code, taxable value shall also include the value~~  
1722 ~~that exceeds the value of the base assessment roll for the portion of any taxing~~  
1723 ~~district within a revenue allocation area. For each taxing district, taxable value~~  
1724 ~~shall include the value from the property and operating property rolls for the current~~  
1725 ~~year and subsequent and missed property rolls for the prior year or the best estimate~~  
1726 ~~of the subsequent and missed property rolls for the current year.~~

1727  
1728 63-805. ANNUAL LEVIES.

1729 (1) The county commissioners of each county in this state may levy annually upon all  
1730 taxable property of said county, a property tax for general county purposes, to be  
1731 collected and paid into the county treasury and apportioned to the county current  
1732 expense fund which levy shall not exceed twenty-six hundredths percent (.26%) of true  
1733 market value ~~for assessment purposes~~ of such property, or a levy sufficient to raise  
1734 two hundred fifty thousand dollars (\$250,000), whichever is greater. If a county  
1735 establishes the justice fund, as provided in section 31-4602, Idaho Code, the maximum  
1736 current expense levy shall be reduced to twenty hundredths percent (.20%) of true  
1737 market value ~~for assessment purposes~~, or a levy sufficient to raise two hundred fifty  
1738 thousand dollars (\$250,000), whichever is greater.

1739 (2) The county commissioners of each county in this state may levy upon all taxable  
1740 property of said county, a property tax for the purposes set forth in the statutes  
1741 authorizing a county justice fund, to be collected and paid into the county treasury  
1742 and apportioned to the county justice fund, if one has been established. Said levy  
1743 shall not exceed twenty hundredths percent (.20%) of true market value ~~for assessment~~  
1744 ~~purposes~~ of such property, or a levy sufficient to raise two hundred fifty thousand  
1745 dollars (\$250,000), whichever is greater.

1746 The county commissioners shall have the right to make a "general reserve appropriation," said  
1747 appropriation not to exceed five percent (5%) of the county justice fund budget as  
1748 finally adopted. The total levy, however, for the county justice fund, including the  
1749 "general reserve appropriation," shall be within the limitations imposed by chapter 8,  
1750 title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect.

1751 (3) Annually, before the second Monday in September, the board of trustees of any school  
1752 district within the county having determined the number, if any, of pupils in average  
1753 daily attendance above the number included in the last annual report thereof, and the  
1754 amount of money required to provide the educational support programs and  
1755 transportation support programs for such additional pupils in average daily attendance,  
1756 as defined in chapter 10, title 33, Idaho Code, the county commissioners shall  
1757 determine the total of such new requirements within the county and upon the taxable  
1758 property situate within the district requesting the same, and the county commissioners  
1759 shall levy a tax sufficient to provide such amount, provided in no case shall the levy  
1760 be more than six-hundredths percent (.06%) of the taxable value of the property to be  
1761 collected and paid to the requesting district.

1762 (4) (a) The county commissioners of each county in this state may levy annually upon all  
1763 taxable property of its county, a property tax for the acquisition, maintenance and  
1764 operation of public parks or public recreational facilities, to be collected and  
1765 paid into the county treasury and apportioned to a fund to be designated as the  
1766 "parks and recreation fund," which is hereby created, and such county commissioners  
1767 may appropriate otherwise unappropriated funds for such purposes. No levy made  
1768 under this subsection shall exceed one-hundredth percent (.01%) of the true market  
1769 value for assessment purposes on all taxable property within the district.

1770 (b) Any funds unexpended from the "parks and recreation fund," or any funds unexpended  
1771 from the current year's certified parks and recreation budget may be retained in, or  
1772 deposited to, the "parks and recreation fund" for the purpose of future land  
1773 acquisition, park expansion or improvement, or the acquisition of operating equipment.  
1774 The maximum accumulation of funds allowable shall not exceed twice the amount of  
1775 money provided by the levy authorized in paragraph (a) of this subsection.

1776 (5) Upon the same property and for the same year the county commissioners must also levy  
1777 such other property taxes as may be necessary for the payment of the interest on  
1778 county bonds or to provide a sinking fund for the redemption of county bonds or such  
1779 other authorized taxes as may be necessary for any other or special purposes, to be  
1780 collected and paid into the county treasury and apportioned as provided by the laws of  
1781 this state.

1782  
1783 63-806. WARRANT REDEMPTION FUND.

1784 ~~(1) Repealed Upon the same property and for the same year the county commissioners shall levy a~~  
1785 ~~property tax for the redemption of outstanding county warrants issued prior to the~~  
1786 ~~first day of October in said year, to be collected and paid into the county treasury~~  
1787 ~~and apportioned to the county warrant redemption fund, which levy shall be sufficient~~  
1788 ~~for the redemption of all the outstanding county warrants, unless the amount of~~  
1789 ~~outstanding warrants exceeds the amount that would be raised by a levy of two-tenths~~

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~~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.~~

- (21) — 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.

63-809. 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~~September, 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~~September 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.

63-810. 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~~October 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 October 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. If excess property tax has been paid, the taxing district will refund the excess by June 20 with interest calculated from January 1<sup>st</sup> as provided in 63-1001, Idaho Code and Idaho Code 63-1302.
- (c) 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



- 1873 chapters 8 and 10, title 33, Idaho Code, the state department of education shall use  
1874 the corrected values and numbers allowed in this section.
- 1875
- 1876 63-811. COMPUTATION OF PROPERTY TAXES—DUTY OF COUNTY AUDITOR.
- 1877 (1) The county auditor must cause to be computed the amount of the local property taxes  
1878 levied on the total of the taxable value as entered on the property and operating  
1879 property rolls, and must deliver the property and operating property rolls to the tax  
1880 collector on or before the first Monday of ~~November~~October.
- 1881 (2) The county auditor must cause to be computed the amount of the local property taxes  
1882 levied on the total of the taxable value as entered on the subsequent property roll,  
1883 and must deliver the subsequent property roll to the tax collector as soon as possible,  
1884 without delay, after the ~~first-Last~~ Monday of ~~December~~October.
- 1885 (3) The county auditor must cause to be computed the amount of the state property tax and  
1886 the amount of the local property taxes levied on the total taxable value as entered on  
1887 the missed property roll, and must deliver the missed property roll to the tax  
1888 collector as soon as possible, without delay, after the first- Monday of March of the  
1889 year following the year in which the ~~assessment-valuation~~ was entered on the missed  
1890 property roll.
- 1891 (4) For the purpose of this section, "taxable value" shall mean the portion of the  
1892 ~~equalized assessed~~market value, less any exemptions and the value that exceeds the  
1893 ~~value of the base assessment roll for the portion of any taxing district within a~~  
1894 ~~revenue allocation area of an urban renewal district,~~ located within each taxing  
1895 district which certifies a budget to be raised from a property tax levy. When the  
1896 portion of the property tax to be allocated to school districts as required in  
1897 sections 33-1002 and 50-2908, Idaho Code, is calculated, the taxable value must  
1898 include the value that exceeds the value of the base assessment roll.
- 1899 (5) The county auditor, at the time of delivery to the county tax collector of the  
1900 property roll, subsequent property roll, missed property roll or operating property  
1901 roll with all property taxes computed, must subscribe an affidavit to such roll that  
1902 he has to the best of his knowledge and ability computed the proper amount of property  
1903 taxes due, and recorded such orders of the board of ~~equalization-valuation~~ as have  
1904 been made and have made no other changes.
- 1905 (6) Failure of the auditor to make the affidavit shall not affect the validity of any  
1906 entry on the roll. The making of such affidavit, however, is declared to be a duty  
1907 pertaining to the office of the county auditor. In every case where the said affidavit  
1908 is omitted from the real property assessment roll, completed and delivered as  
1909 aforesaid, the board of county commissioners must require the county auditor to make  
1910 the same, and upon refusal or neglect of such county auditor to make and subscribe to  
1911 such affidavit forthwith, the chairman of the said board must immediately file in the  
1912 district court in the county, an information in writing, verified by his oath,  
1913 charging such county auditor with refusal or neglect to perform the official duties  
1914 pertaining to his office, and thereupon he must be proceeded against as in such cases  
1915 provided by law.
- 1916
- 1917 CHAPTER 9 PAYMENT AND COLLECTION OF PROPERTY TAXES
- 1918 63-902. PROPERTY TAX NOTICE AND RECEIPTS—DUTY OF TAX COLLECTOR.
- 1919 (1) For property on the property roll or operating property roll, the county tax collector  
1920 must, prior to the fourth Monday of ~~November-October~~ in each year, mail to every  
1921 taxpayer, or to his agent or representative, at his last known post-office address, a  
1922 tax notice prepared upon forms prescribed in section 63-219, Idaho Code, which shall  
1923 contain at least the following:
- 1924 (a) The year in which the property tax was levied;
- 1925 (b) The name and address of the property owner;
- 1926 (c) An accurate description of the property, or in lieu thereof, the tax number of  
1927 record;
- 1928 (d) The parcel number;
- 1929 (e) ~~Full-True market value for assessment purposes;~~
- 1930 (f) The total amount of property taxes due:
- 1931 (i) State;
- 1932 (ii) County;
- 1933 (iii) City;
- 1934 (iv) School district;
- 1935 (v) And every other tax being separately shown.
- 1936 (g) All property tax levies in the tax code area;
- 1937 (h) The date when such property taxes become delinquent;
- 1938 (i) Notation of delinquencies against said property;
- 1939 (j) Whether an interim payment account exists;
- 1940 (k) The different payment options available to the taxpayer, his agent or representataive  
1941 shall be printed in boldface type in a contrasting color or highlighted on the face of  
1942 the tax notice.
- 1943 (2) The tax notices shall be numbered consecutively and the numbers must be entered upon  
1944 all property rolls.
- 1945 (3) Tax notices prepared in tax code area format shall state that levy sheets are  
1946 available to the public.

- 1947  
1948 (4) Levy sheets shall list the total property tax levy for each taxing district or taxing jurisdiction and the total in each tax code area.
- 1949  
1950 (5) 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 deliver to the equitable titleholder a statement of the total amount of property taxes billed, on or before the second Monday of ~~December~~November.
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- 1953  
1954 (6) The tax collector in each county of the state is authorized to destroy all duplicate property tax receipts and microfilm of tax receipts on file in his office as they reach ten (10) years old. Property tax receipts may be destroyed if information has been replicated in other storage media.
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- 1957  
1958 (7) Computer and data processing routines for completion of all phases of the property tax roll procedures may be utilized with the responsibility for completion of each office's statutory duties to remain under the supervision of that office. Wherever the designation "property roll" appears within title 63, data processing or computer procedures and forms may be substituted as permanent records.
- 1959  
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1963 (8) The county tax collector must, as soon as possible after the subsequent or missed property roll is delivered to him from the county auditor, mail a notice to every taxpayer listed on the subsequent or missed property roll, or to his agent or representative. The notice shall conform as nearly as possible to the notice required for property listed on the property roll.
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- 1967  
1968 (9) Failure to mail such property tax notice, or receipt of said notice by the taxpayer, shall not invalidate the property taxes, or any proceedings in the collection of property taxes, or any proceedings in the foreclosure of property tax liens, however if was by the taxing district the payment dates and penalties will be prorated as per 63-1302.
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1972 (10) No charge, other than property taxes, shall be included on a tax notice unless the entity placing such charge has received approval from the board of county commissioners to place such charge on the tax notice and such entity:
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- 1974 (a) Has the authority by law to place a lien on property; and
- 1975 (b) Has the authority to certify such charge to the auditor; and
- 1976 (c) Is required to collect such charge in the same manner provided by law for the collection of real and personal property taxes.
- 1977
- 1978
- 1979 CHAPTER 10 COLLECTION OF DELINQUENCY ON REAL, PERSONAL AND OPERATING PROPERTY
- 1980 63-1004. PAYMENT OF DELINQUENCY ON SEGREGATED PROPERTY.
- 1981 (1) The record owner or owners or any party in interest of a segregated portion of the property covered by a delinquency may release the lien for property taxes, by paying to the tax collector the amount of property taxes due along with late charges, interest and costs, if any, on that particular piece of property. The county assessor shall determine and provide to the tax collector the true market value for assessment purposes of that segregated portion of property, and the tax collector will calculate the property tax to be paid for any prior year or years of delinquency, including the late charges, accrued interest and costs incurred.
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- 1989 (2) The record owner or owners or any party in interest of a segregated portion of property covered by a tax deed may redeem that property at the time and in the manner provided in section 63-1007, Idaho Code, by paying to the tax collector the amount due on that particular piece of property including, but not limited to, the late charges, accrued interest, title search fees and other costs incurred. The county assessor shall determine and provide to the tax collector the true market value ~~for assessment purposes~~ of that segregated portion of property, and the tax collector will calculate the property tax to be paid for that current calendar year and all prior years of delinquency.
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- 1999 63-1006. HEARING AND ISSUANCE OF TAX DEED.
- 2000 (1) When a record owner or owners or any party in interest upon whom a notice of pending issue of tax deed is served or who has actual knowledge of such notice or its contents fails, to appear or otherwise defend and answer at the time set for hearing in such notice and the county commissioners are satisfied that the county tax collector has fulfilled the requirements of section 63-1005, Idaho Code, the county commissioners shall, without further notice, immediately direct the county tax collector to issue and record a tax deed in favor of the county.
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- 2007 (2) When a record owner or owners or any party in interest upon whom such notice is served or who has actual knowledge of such notice or its contents appears or answers at the date specified in such notice, the county commissioners shall hear evidence and witnesses and make a final decision in writing. Such final decision shall be mailed by registered or certified mail return receipt demanded upon all parties affected by its action. If the county commissioners shall find that the county tax collector has conformed to the requirements of section 63-1005, Idaho Code, and that a delinquency was owing on the property described and that such delinquency has not been paid, the county commissioners shall immediately direct the county tax collector to issue a tax deed in favor of the county. Such final decision shall include findings of fact and conclusions of law.
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- 2018 (3) A record of the proceedings shall be kept and entered into the county minutes.
- 2019 (4) Any person who is aggrieved by a final decision of the county commissioners concerning the issuance of a tax deed is entitled to have that decision reviewed by the district court of the district wherein the county is located by filing a petition in the district court within thirty (30) days after receipt of the final decision of the county commissioners. Such filing does not itself stay enforcement of the county commissioners' decision; however, the county commissioners may grant, or the reviewing court may order, a stay upon appropriate terms. Review shall be conducted by the court without a jury and shall be confined to the record in the county minutes. The court may reverse or modify the decision of the county commissioners if substantial rights
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- 2028 of the appellant have been prejudiced because the county commissioners' findings,  
2029 conclusions or decisions are:
- 2030 (a) Made upon unlawful procedure;
- 2031 (b) Clearly erroneous in view of reliable, probative and substantial evidence on the  
2032 whole record; or
- 2033 (c) Arbitrary or capricious or characterized by abuse of discretion or clearly  
2034 unwarranted exercise of discretion.
- 2035 (5) All costs and fees of any hearing or proceeding shall be awarded to the prevailing  
2036 party or in the discretion of the reviewing court each party shall be responsible for  
2037 their own costs and fees; provided however, the costs and fees shall not be ordered  
2038 paid by any county or its officials in absence of a showing of gross negligence, gross  
2039 nonfeasance or gross malfeasance by the county or its officers and a showing of  
2040 substantial and definite injury to the petitioning party.
- 2041 (6) The form of the tax deed issued must contain the following items:
- 2042 (a) The name and address of the former record owner or owners;
- 2043 (b) The name of the county in whose favor the tax deed issues;
- 2044 (c) An accurate description of the property using a township, range, section and division  
2045 of section, together with a statement as to acreage, or in the appropriate case, using  
2046 block and lot numbers or as described in a city plat; and if appropriate, include the  
2047 tax number;
- 2048 (d) Shall include A-a statement that the tax deed issues out of a delinquency, the dollar  
2049 amount of such delinquency and hearing; and
- 2050 (e) The tax deed must be signed by the county tax collector and acknowledged before the  
2051 county recorder and shall be recorded as provided by law.

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2053 63-1008. EFFECT OF TAX DEED AS EVIDENCE.

- 2054 (1) The matters recited in the delinquency must be recited in the deed, and such deed duly  
2055 acknowledged or proved is prima facie evidence that:
- 2056 (a) The property was appraised and assessed as required by law;
- 2057 (b) The property was equalized as required by law;
- 2058 (c) The property taxes were levied in accordance with law;
- 2059 (d) The property taxes were not paid;
- 2060 (e) The delinquency took effect at the proper time as prescribed by law;
- 2061 (f) The property was not redeemed;
- 2062 (g) The person who executed the deed was the proper officer;
- 2063 ~~(h) Where the real property was sold to pay property taxes on personal property that~~  
2064 ~~the real property belonged to the person liable to pay the property tax.~~
- 2065 (2) The deed duly acknowledged or proved is prima facie evidence of the regularity of all  
2066 other proceedings, from the assessment by the assessor inclusive up to the execution  
2067 of the deed.

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2070 63-1012. SALE OF PERSONAL PROPERTY UPON DELINQUENCY.

- 2071 (1) Upon a delinquency of any personal property tax, the county tax collector shall issue  
2072 a warrant of distraint for the collection of the delinquency. The warrant of distraint  
2073 shall bear the date of its issuance, and shall be directed to the county sheriff. The  
2074 warrant shall give the name of the delinquent taxpayer and his mailing address as  
2075 ascertained by the county tax collector. The warrant shall also describe ~~generally~~ the  
2076 personal property upon which the delinquency exists and give the amount of each  
2077 delinquency. The warrant shall contain a direction to the county sheriff to seize and  
2078 sell a sufficient amount of the property, ~~or any other personal property of the~~  
2079 ~~delinquent taxpayer to be found within the county,~~ with the minimum bid sufficient to  
2080 pay the delinquency, together with interest and late charges thereon and together with  
2081 all fees, commissions, mileage and costs accruing thereon.
- 2082 (2) The county tax collector shall keep a record of the date of the issuance of each  
2083 warrant of distraint and of the return, showing in detail the amount collected or the  
2084 fact that no personal property belonging to the delinquent taxpayer was found. A  
2085 record of all warrants of distraint shall, upon their return, be kept by the tax  
2086 collector for a period of two (2) years. The collection of any delinquency, or the  
2087 return of a warrant of distraint showing no property found, shall relieve the county  
2088 sheriff and tax collector and their bondsmen from responsibility of that delinquency.  
2089 Upon the return of any warrant of distraint showing property taxes uncollected it  
2090 shall be the duty of the tax collector, when directed by the county commissioners, to  
2091 commence and prosecute to judgment an action against the delinquent taxpayer, and no  
2092 property shall be exempt from levy and sale upon execution issued on the judgment.

2093  
2094 63-1015. APPORTIONMENT OF PROCEEDS FROM REDEMPTION.

2095 Upon the redemption from tax sale of any property described in any delinquency entry, the  
2096 amount paid on account of such redemption equal to the delinquent tax, shall be paid  
2097 into the county treasury by the tax collector, upon the certificate of the county  
2098 auditor, to be apportioned among the several state and county funds and taxing  
2099 districts, as provided for the apportionment of property taxes, redemption amount in  
2100 excess of the delinquent taxes and costs associated with the recovery shall be  
2101 returned to any owner, owners or party's of interest as identified in section 63-1004  
2102 of the Idaho Code.

2103 CHAPTER 11 SEIZURE AND SALE OF PERSONAL PROPERTY FOR TAXES  
2104 63-1101. SEIZURE OF PROPERTY FOR REFUSAL TO PAY PROPERTY TAX—DUTY OF TAX COLLECTOR.  
2105 In case any person refuses to pay the property tax levied on any personal property belonging  
2106 to him when demanded by the tax collector, the tax collector shall direct the sheriff  
2107 to seize and sell as much of the personal property ~~or any other property of the person~~  
2108 ~~as will be~~ sufficient to pay the property taxes, late charges, interest, costs and  
2109 expenses accruing thereon, as estimated by the tax collector.

2110 ~~63-1106. Repealed— SALE OF ADDITIONAL PROPERTY.~~

2111 CHAPTER 13 MISCELLANEOUS PROVISIONS OF TAX LAW

2112 63-1301. APPLICATION TO TAXING DISTRICTS.

2113 The provisions of this title governing ~~and in the aid of the appraisal, in~~ assessment valuation,  
2114 levy and collection of state and county property taxes, are hereby made applicable to  
2115 all general and special taxes of any taxing district incorporated, organized or  
2116 chartered under any general or special laws of this state and authorized to collect  
2117 revenue under the provisions of the laws of this state.

2118 63-1302. CANCELLATIONS AND REFUND OF PROPERTY TAX.

2119 (1) The county commissioners may, at any time when in session, cancel property taxes which  
2120 for any lawful reason should not be collected, and may refund to any taxpayer any  
2121 money to which he may be entitled by reason of a double payment of property taxes on  
2122 any property for the same year, or the double ~~assessment-valuation or erroneous~~  
2123 ~~assessment-valuation~~ of property through error. ~~Notwithstanding any other provisions~~  
2124 of law, in any case in which the county commissioners find that, due to error or  
2125 otherwise by fault of the county, an excess amount of property tax was paid, the  
2126 county commissioners may refund the excess amount so collected plus pay the same late  
2127 charges and delinquency interest rate on that amount which the county would regularly  
2128 require of a taxpayer who is delinquent, and the county commissioners may adopt an  
2129 ordinance or resolution to establish such payments.

2130 (2) The county commissioners may refund to the purchaser of any property when it has been  
2131 determined by the county commissioners that such sale is void or invalid, the amount  
2132 paid by such purchaser to the county with interest thereon from the date of such  
2133 payment at the rate of six percent (6%) per annum.

2134 (3) All proceedings of the county commissioners in the cancellation or refund of property  
2135 taxes or refund of payments made at void sale must be recorded in the official minutes.  
2136 All such refund of property taxes or payments must be paid upon warrants drawn on the  
2137 county current expense fund by the county auditor or upon checks issued by the county  
2138 tax collector. All such refunds shall be apportioned to the various funds or taxing  
2139 districts.

2140

2141 63-1306. PROCEDURE AND PROOF OF PAYMENT.

2142 (1) No procedure or action relating to the ~~appraisal or assessment-valuation~~ of property or  
2143 the collection of property taxes is illegal on account of informality.

2144 (2) Proof of payment of property taxes shall be the sole responsibility of the taxpayer.  
2145

2146 63-1313. LIMITATION ON PROPERTY TAXES—VALUE OF REAL AND PERSONAL PROPERTY—SPECIAL TAX LEVIES.

2147 (1) (a) Except as provided in section 63-802, Idaho Code, during any one (1) tax year, the  
2148 maximum amount of all property taxes from all sources on any property subject to  
2149 valuation and property taxation within the state of Idaho shall not exceed one percent  
2150 (1%) of the net true market value (net true market value equals total true market value  
2151 minus true market value exemptions) ~~for assessment purposes of such property,~~  
2152 ~~including the actual cost of all improvements, including the current market values of~~  
2153 ~~all residential improvements, notwithstanding any exemption of a portion of such values~~  
2154 ~~from property taxation.~~

2155 (b) The limitation provided for in paragraph (a) of this subsection shall not apply to  
2156 property taxes or special ~~assessments-valuation~~ to pay the principal of and the  
2157 interest and redemption charges on any indebtedness incurred prior to the time this  
2158 section becomes effective, nor shall the limitation provided for in paragraph (a) of  
2159 this subsection apply to property taxes to pay the principal of and the interest and  
2160 redemption charges on any indebtedness incurred on or after November 7, ~~1978~~2006, as  
2161 prescribed by the constitution of the state of Idaho, nor shall the limitation  
2162 provided for in paragraph (a) of this subsection apply to special assessments levied  
2163 on or after November 7, ~~1978~~2006, as provided by law.

2164 (2) ~~The market value for assessment purposes of real and personal property subject to~~  
2165 ~~appraisal by the county assessor shall be the market value established on the 2004 tax~~  
2166 ~~rolls and certified by the board of valuation January 2005. "True Market Value" shall~~  
2167 ~~be the actual transaction price of the exchange of property or the actual cost of~~  
2168 ~~property improvements. All taxable property may be increased by no more than 0.8%~~  
2169 ~~annually, determined by the county assessor according to the rules prescribed by the~~  
2170 ~~state tax commission, as provided in section 63-208, Idaho Code, but where real~~  
2171 ~~property is concerned it shall be the actual and functional use of the real property.~~  
2172 ~~All taxable property shall be annually appraised or indexed to reflect that valuation.~~

2173 (3) ~~"Truth in Transaction" The true and actual cost of any exchange of property, new builds~~  
2174 ~~or improvements shall be reported immediately to the County Assessors office upon~~  
2175 ~~completion of said transaction. Failure to report the transaction or knowingly falsify~~  
2176 ~~such costs, which shall include any exchanges of property, will be considered a felony~~  
2177 ~~punishable by up to five (5) years in prison and fines not to exceed the actual value~~  
2178 ~~of the transaction.~~

2179 (4) ~~— "Gift and Inheritance" Real property which is transferred as a gift or by inheritance~~  
2180 ~~in a transaction with no cash outlay between recipient and donor will have "True~~  
2181 ~~Market Value" as recorded for the donor before the transaction plus the title transfer~~  
2182 ~~fees. The "Truth in Transaction" provisions of this Section shall apply to such~~  
2183 ~~exchanges.~~

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CHAPTER 14 ENFORCEMENT--PENALTIES

63-1401. AUTHORITY OF ASSESSOR--DUTY OF ASSESSOR.

- (1) The assessor is hereby authorized to administer oaths to all persons who may be required to swear, and he may examine under oath any person who is required under the provisions of this chapter to list property for ~~appraisal, assessment~~ valuation or taxation, concerning the amount and value of such property, and he may examine under oath any person whom he may suppose to have knowledge of the amount or value of the property of any person refusing to list such property or to verify such list, or whenever the assessor shall be of the opinion that the person listing property for himself or for any other person has not made a complete list of such property. If any person shall refuse to answer under oath any question asked of him by the assessor concerning the amount and value of the property required to be listed by him, the assessor may list and assess such property according to his best judgment and information, but, if any property is willfully concealed, removed, transferred, misrepresented or not listed by the person required to do so, such property, upon discovery, must be ~~appraised, assessed~~ valued and taxed at two (2) times its value for each year such property has escaped taxation. The county board of ~~equalization valuation~~ may excuse the liability for such penalty upon a proper showing that by good and sufficient cause the requirement to list such property need not be complied with. Any person making a false list, schedule or statement under oath shall be guilty of perjury.
- (2) The assessor shall note, at the time of ~~appraisal~~ valuation, all cases where the owner, agent or other person required by this title to list property: refused or failed to make the sworn taxpayer's declaration required of him; refused to answer any question asked of him by the assessor in reference to the ~~appraisal~~ valuation of property; was absent or willfully concealed, removed, transferred, misrepresented or failed to list such property.

63-1402. VIOLATIONS.

- (1) It is a misdemeanor:
- (a) For any assessor to knowingly or willfully assess any property at more or less than true market value.
  - (b) For any assessor to fail to complete and deliver the real, subsequent or missed property rolls or affidavits within the time prescribed by law.
  - (c) For any member of the board of ~~equalization~~ valuation to knowingly or willfully permit any appraisal to stand, or permit any alteration to be made in the real, subsequent or missed property rolls whereby any property is ~~appraised~~ valued at more or less than true market value.
  - (d) For any member of the county commissioners to knowingly or willfully permit any unjust, excessive or insufficient county property tax levy to stand.
  - (e) For any county officer or any officer of any taxing district to knowingly or willfully make any false statements to the county commissioners in its determination of the amount of property taxes to be levied.
  - (f) For any auditor to fail to complete and deliver the property rolls or affidavits within the time prescribed by law.
  - (g) For any tax collector to knowingly or willfully fail to mail a property tax notice within the time prescribed by law.
  - (h) For any tax collector to knowingly or willfully fail to collect any property tax which has been properly levied.
  - (i) For any person to remove from the county or sell or repossess any personal property without the payment of property taxes levied thereon.
  - (j) For any treasurer to neglect or refuse to make any payments or settlements within ten (10) days after the time prescribed therefor.
  - (k) For any auditor to neglect or refuse to transmit any order or sworn statement within ten (10) days after the time prescribed therefor.
  - (l) For any assessor to neglect or refuse to transmit any order or sworn statement within ten (10) days after the time prescribed therefor.
  - (m) For any member of the state tax commission to knowingly or willfully permit any unjust ~~appraisal or assessment~~ valuation, or incorrect apportionment of state property taxes to stand or be made.
- (2) In addition to criminal penalties which may be imposed under this section:
- (a) The assessor shall be liable upon his official bond for the amount of property tax on any property which he has knowingly or willfully allowed to escape appraisal or on any property on which he has knowingly or willfully entered any untrue or incorrect classification of land or other property upon the property roll.
  - (b) Any member of the board of ~~equalization~~ valuation shall be liable upon his official bond for the amount of property tax on any property which he has knowingly or willfully allowed to escape ~~assessment~~ valuation and taxation or on any property on which he has knowingly or willfully allowed any untrue or incorrect classification of land or other property to stand.
  - (c) The tax collector shall be liable upon his official bond for all property taxes which have not been collected or accounted for in his settlement with the county commissioners or county auditor.
  - (d) The treasurer shall be liable upon his official bond for all payments or settlements which he refuses or neglects to make within ten (10) days after the time prescribed therefor.

- 2261 (e) The county auditor shall be liable upon his official bond for neglecting or refusing  
2262 to transmit any order or sworn statement within ten(10) days after the time prescribed  
2263 therefor and shall forfeit the sum of one thousand dollars (\$1,000).
- 2264
- 2265 CHAPTER 17 TAXATION OF FOREST LANDS AND FOREST PRODUCTS
- 2266 63-1701. DEFINITIONS.
- 2267 As used in this chapter, unless the context requires otherwise:
- 2268 (1) "Average annual net wood production" means the average net usable volume of wood one (1)  
2269 acre of forest land will grow in one (1) year under average current and actual forest  
2270 conditions and under current and reasonable management practices for each forest value  
2271 zone.
- 2272 (2) "Designation period" means any one (1) ten (10) year period in a sequence of ten (10) year  
2273 periods which begin January 1, 1983.
- 2274 (3) "Forest" means forest land and the timber thereon.
- 2275 (4) "Forest land" means privately owned land being held and used primarily for the continuous  
2276 purpose of growing and harvesting trees of a marketable species. Having met the above  
2277 criteria, forest land may be further identified by the consideration of any of the  
2278 following criteria:
- 2279 Forest land is land evidenced by present use and silvicultural treatment.
- 2280 Forest land is land which has a dedicated use that is further evidenced by a forest land  
2281 management plan that includes eventual harvest of the forest crop.
- 2282 (c) Forest land is land bearing forest growth or land which has not been converted to  
2283 another use.
- 2284 (d) Forest land is land which has had the trees removed by man through harvest,  
2285 including clear-cuts or by natural disaster, such as but not limited to fire, and  
2286 which within five (5) years after harvest or initial assessment will be reforested as  
2287 specified in the forest practices act (chapter 13, title 38, Idaho Code).
- 2288 (5) "Forest landowner" means the legal entity which holds the property rights under law to the  
2289 forest land surface.
- 2290 (6) "Forest products" means any forest crop harvested from forest land.
- 2291 (7) "Forest products yield tax" means a tax levied on the value of forest products harvested  
2292 from a parcel as prescribed in sections 63-1703 and 63-1706, Idaho Code.
- 2293 (8) "Forest value" means the true market value for assessment purposes as determined only on  
2294 the basis of its ability to produce timber, other forest products, and associated  
2295 agricultural products through the timber productivity valuation process as prescribed  
2296 by section 63-1705, Idaho Code.
- 2297 (9) "Stumpage value" means the value of timber, whether standing or downed by other than an  
2298 intentional act of severance, expressed in terms of dollars per unit of measure.
- 2299 (10) "Timber" means wood growth, of any species and of any size, standing or down on privately  
2300 owned lands.
- 2301 (11) "Bare land value" means the value of forest land exclusive of the value of timber and  
2302 other products growing or being thereon.
- 2303 (12) "Stumpage owner" means the legal entity which holds the property rights under law to the  
2304 timber growing on private lands.
- 2305 (13) "A substantial change of use" means any use other than as forest land as defined in  
2306 subsection (4) of this section.
- 2307 (14) "Deferred taxes" as used in section 63-1703, Idaho Code, means a tax levied to recapture  
2308 the difference between taxes that were collected on a parcel designated under section  
2309 63-1706, Idaho Code, and what would have been collected on the parcel, had it been  
2310 designated under section 63-1702 or 63-1705, Idaho Code.
- 2311 (15) "Custodial expense" shall mean those expenses incurred in the maintenance of the forest  
2312 land and limited to the following:
- 2313 (a) Reforestation;
- 2314 (b) Road maintenance;
- 2315 (c) Managing public use;
- 2316 (d) Forest inventory;
- 2317 (e) Forest management planning;
- 2318 (f) Facility operations and maintenance;
- 2319 (g) Environmental analysis and documentation;
- 2320 (h) Appeals and litigation;
- 2321 (i) Land survey;
- 2322 (j) Forest fire suppression;
- 2323 (k) Other management expenses; and
- 2324 (l) Labor associated with items (a) through (k) of this subsection, but shall not  
2325 include the salaries or expenses, or any portion thereof, of any person or officer  
2326 not directly engaged in the management of the forest land.
- 2327 (16) "CFTM" means the committee on forest land taxation methodologies as provided in  
2328 section 63-1705, Idaho Code.
- 2329
- 2330 63-1702. LANDS OF LESS THAN FIVE ACRES.

2331 Land parcels of less than five (5) contiguous acres must be ~~appraised, assessed at true market~~  
2332 ~~value~~ and taxed as real property, without regard to its ability to produce timber or  
2333 forest products. Buildings and other improvements located on forest lands of less than  
2334 five (5) contiguous acres shall be ~~appraised, assessed at true market value~~ and taxed  
2335 as provided by applicable laws, rules and regulations.

2336 CHAPTER 29 THE IDAHO CORPORATE HEADQUARTERS INCENTIVE ACT OF 2005

2337 ~~63-2904, Repealed - REAL PROPERTY IMPROVEMENT TAX CREDIT.~~

2338 63-2906. LIMITATIONS, AND OTHER PROVISIONS ON CREDITS AGAINST INCOME TAXES.

- 2339 (1) In addition to other needed rules, the state tax commission may promulgate rules  
2340 prescribing:
- 2341 (a) In the case of S corporations, partnerships, trusts or estates, a method of  
2342 attributing a credit under this chapter to the shareholders, partners or beneficiaries  
2343 in proportion to their share of the income from the S corporation, partnership, trust  
2344 or estate; and
- 2345 (b) The method by which the carryover of credits and the duty to recapture credits  
2346 shall survive and be transferred in the event of reorganizations, mergers or  
2347 liquidations.
- 2348 (2) In the case of a unitary group of corporations filing a combined report under  
2349 subsection (t) of section 63-3027, Idaho Code, credits against income tax provided by  
2350 sections 63-2903, ~~63-2904~~ and 63-2905, Idaho Code, earned by one (1) member of the  
2351 group but not used by that member may be used by another member of the group, subject  
2352 to the limitation in subsection (3) of this section, instead of carried over. For a  
2353 combined group of corporations, credit carried forward may be claimed by any member of  
2354 the group unless the member or members who earned the credit are no longer included in  
2355 the combined group.
- 2356 (3) The total of all credits allowed by sections 63-2903, ~~63-2904~~ and 63-2905, Idaho Code,  
2357 together with any credits carried forward under subsection (4) of this section shall  
2358 not exceed the amount of tax due under sections 63-3024, 63-3025 and 63-3025A, Idaho  
2359 Code, after allowance for all other credits permitted by this chapter and the Idaho  
2360 income tax act.
- 2361 (4) If the credits exceed the limitation under subsection (3) of this section, the excess  
2362 amount may be carried forward for a period that does not exceed:
- 2363 (a) The next fourteen (14) taxable years in the case of credits allowed by sections  
2364 63-2903 and 63-2904, Idaho Code; or
- 2365 (b) The next ten (10) taxable years in the case of credits allowed by section 63-  
2366 2905, Idaho Code.

2367  
2368 63-2907. RECAPTURE.

- 2369 (1) In the event that any person to whom a tax credit allowed by section 63-2903, ~~63-2904~~  
2370 or 63-2905, Idaho Code, fails to meet the tax incentive criteria, the full amount of  
2371 the credit shall be subject to recapture by the commission.
- 2372 (2) If, during any taxable year, an investment in new plant is disposed of, or otherwise  
2373 ceases to qualify with respect to the taxpayer, prior to the close of the recapture  
2374 period, recapture of the credit allowed by sections 63-2903 and 63-2904, Idaho Code,  
2375 shall be determined for such taxable year in the same proportion and subject to the  
2376 same provisions as an amount of credit required to be recaptured under section 63-  
2377 3029B, Idaho Code.
- 2378 (3) In the event that the employment required in section 63-2902(2)(j), Idaho Code, is not  
2379 maintained for the entire recapture period, recapture of the credit allowed in section  
2380 63-2905, Idaho Code, shall be determined for such taxable year in the same proportion  
2381 as an amount of credit required to be recaptured under section 63-3029B, Idaho Code.  
2382 This subsection shall not be construed to require that the required level of  
2383 employment must be met by the same individual employees.
- 2384 (4) Any amount subject to recapture is a deficiency in tax for the amount of the credit in  
2385 the taxable year in which the disqualification first occurs and may be enforced and  
2386 collected in the manner provided by the Idaho income tax act, provided however, that  
2387 in lieu of the provisions of section 63-3068(a), Idaho Code, the period of time within  
2388 which the commission may issue a notice under section 63-3045, Idaho Code, in regard  
2389 to an amount subject to recapture shall be the later of five (5) years after the end  
2390 of the taxable year in which the project period ends or three (3) years after the end  
2391 of the taxable year in which any amounts carried forward under section 63-2906, Idaho  
2392 Code, expire.

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2395 ~~63-2909, Repealed - PROPERTY TAX INCENTIVES.~~  
2396