

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 356

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAXES; AMENDING SECTION 63-501, IDAHO CODE, TO RE-  
2 MOVE THE REQUIREMENT THAT THE COUNTY BOARD OF EQUALIZATION SHALL GRANT  
3 OR DENY APPLICATIONS FOR PROPERTY TAX EXEMPTIONS; AMENDING SECTION  
4 63-501A, IDAHO CODE, TO PROVIDE THAT THE COUNTY BOARD OF EQUALIZATION  
5 SHALL HEAR APPEALS RELATING TO THE GRANT OR DENIAL OF APPLICATIONS  
6 FOR PROPERTY TAX EXEMPTIONS; AMENDING SECTION 63-602, IDAHO CODE, TO  
7 CLARIFY THE DUTIES OF THE COUNTY BOARD OF EQUALIZATION WITH REGARD TO  
8 APPROVAL OF PROPERTY TAX EXEMPTIONS AND TO PROVIDE RELATED PROCEDURES.  
9

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

11 SECTION 1. That Section 63-501, Idaho Code, be, and the same is hereby  
12 amended to read as follows:

13 63-501. MEETING OF COMMISSIONERS AS A BOARD OF EQUALIZATION. (1) The  
14 county commissioners of each county shall convene as a board of equalization  
15 at least once in every month of the year up to the fourth Monday of June for  
16 the purpose of equalizing the assessments of property on the property roll  
17 and shall meet on the aforesaid date in each year:

18 (a) To complete the equalization of assessments on all property which  
19 has not yet been equalized; and

20 ~~(b) To grant, allow or deny applications for exemption from property~~  
21 ~~tax valuation; and~~

22 ~~(c) To hear appeals of assessment or exemption of property which are re-~~  
23 ~~ceived on or before the end of each county's normal business hours on the~~  
24 ~~fourth Monday of June.~~

25 Upon meeting to complete the equalization of assessments, the board of  
26 equalization shall continue in session from day to day until equalization  
27 of the assessments of such property has been completed and shall also hear  
28 and determine complaints upon allowing or disallowing exemptions under  
29 chapter 6, title 63, Idaho Code. The board of equalization must complete  
30 such business and adjourn as a board of equalization on the second Monday of  
31 July, provided that the board of equalization may adjourn any time prior to  
32 the aforesaid date when they have completed all of the business as a board of  
33 equalization.

34 The county assessor or his designee shall attend all meetings of the  
35 county commissioners in session as a board of equalization and he may make  
36 any statements or introduce testimony and examine witnesses on questions  
37 before the board of equalization relating to the assessments.

38 (2) The county commissioners of each county in this state shall meet as  
39 a board of equalization on the fourth Monday of November in each year for the  
40 purpose of:

41 (a) Equalizing the assessments of all property entered upon the subse-  
42 quent property roll;

1 (b) Determining complaints and hearing appeals in regard to the assess-  
2 ment of such property;

3 (c) Allowing or disallowing exemptions and cancellations claimed un-  
4 der the provisions of this title affecting the assessment or taxation of  
5 property entered upon the rolls, and having a settlement with the asses-  
6 sor and tax collector.

7 The board of equalization shall complete its business and adjourn on  
8 or before the first Monday of December in each year, but if other personal  
9 or real property is discovered and assessed after the subsequent board of  
10 equalization has adjourned, and is entered on the missed property roll, the  
11 taxpayer may appeal that assessment to the county commissioners meeting as a  
12 board of equalization, for the purposes stated in subsection (2) (a), (b) and  
13 (c) of this section, during its monthly meeting in January of the following  
14 year, provided however, that said meeting must be no sooner than the first  
15 Monday in January.

16 SECTION 2. That Section 63-501A, Idaho Code, be, and the same is hereby  
17 amended to read as follows:

18 63-501A. TAXPAYER'S RIGHT TO APPEAL. (1) Taxpayers may file an appeal  
19 of an assessment or exemption decision with the county board of equaliza-  
20 tion. An appeal shall be made in writing on a form provided by the county  
21 board of equalization or assessor and must identify the taxpayer, the prop-  
22 erty which is the subject of the appeal and the reason for the appeal. An  
23 appeal of an assessment listed on the property roll must be filed on or be-  
24 fore the end of the county's normal business hours on the fourth Monday of  
25 June. An appeal of an assessment listed on the subsequent property roll must  
26 be filed on or before the end of the county's normal business hours on the  
27 fourth Monday of November. An appeal of an assessment listed on the missed  
28 property roll must be filed on or before the board of equalization adjourns  
29 on the day of its January meeting. The board of equalization may consider an  
30 appeal only if it is timely filed.

31 (2) Appeals from the county board of equalization shall be made pur-  
32 suant to section 63-511, Idaho Code.

33 SECTION 3. That Section 63-602, Idaho Code, be, and the same is hereby  
34 amended to read as follows:

35 63-602. PROPERTY EXEMPT FROM TAXATION. (1) Property shall be exempt  
36 from taxation as provided in this chapter titles 21, 22, 25, 26, 31, 33, 39,  
37 41, 42, 49, 50, 67 and 70, Idaho Code, and in chapters 6, 24, 30, 35 and 45,  
38 title 63, Idaho Code; provided, that no deduction shall be made in assessment  
39 of shares of capital stock of any corporation or association for exemptions  
40 claimed under this section, and provided further, that the term "full cash  
41 value" wherever used in this act shall mean the actual assessed value of the  
42 property as to which an exemption is claimed.

43 (2) The use of the words "exclusive" or "exclusively" in this chapter  
44 shall mean used exclusively for any one (1) or more, or any combination of,  
45 the exempt purposes provided hereunder and property used for more than one  
46 (1) exempt purpose, pursuant to the provisions of sections 63-602A through  
47 63-602NN, Idaho Code, shall be exempt from taxation hereunder so long as the

1 property is used exclusively for one (1) or more or any combination of the  
2 exempt purposes provided hereunder.

3 (3) All exemptions from property taxation claimed ~~under this chapter~~  
4 shall be approved annually by the board of county commissioners or board of  
5 equalization unless otherwise provided in this chapter:

6 (a) Exemptions pursuant to sections 63-602A, 63-602F, 63-602I,  
7 63-602J, 63-602K for land of more than five (5) contiguous acres,  
8 63-602L(1), 63-602M, 63-602R, 63-602S, 63-602U, 63-602V, 63-602W,  
9 63-602Z, 63-602DD(1), 63-602EE, 63-2431, 63-3502, 63-3502A and  
10 63-3502B, Idaho Code, do not require application or approval by the  
11 board of county commissioners. For all other exemptions in title 63,  
12 Idaho Code, the process of applying is as specified in the exemption  
13 statutes or, if no process is specified and application is necessary to  
14 identify the property eligible for the exemption, annual application is  
15 required. Exemptions in other titles require no application.

16 (b) For exemptions that require an application, provided such exemp-  
17 tions are for property otherwise subject to assessment by the county  
18 assessor, the application must be made to the county commissioners by  
19 April 15 and the taxpayer and county assessor must be notified of any de-  
20 cision by May 15, unless otherwise provided by law. The decision of the  
21 county commissioners and any subsequent assessment notices sent to the  
22 taxpayer may be appealed to the county board of equalization pursuant to  
23 sections 63-501 and 63-501A, Idaho Code.

24 (c) For exemptions that require an application, provided such exemp-  
25 tions are for property otherwise subject to assessment by the state tax  
26 commission, application for exemption shall be included with the an-  
27 annual operator's statement as required pursuant to section 63-404, Idaho  
28 Code. Notice of the decision and its effect on the assessment will be  
29 provided in accordance with procedures specified in chapter 4, title  
30 63, Idaho Code. Appeals shall be to the state tax commission in accor-  
31 dance with section 63-407, Idaho Code.