

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 516

BY LOCAL GOVERNMENT COMMITTEE

AN ACT

1 RELATING TO WARRANTS OF DISTRAINT; AMENDING SECTION 63-1013, IDAHO CODE,  
2 TO PROVIDE THAT FEES ALLOWED FOR ISSUING WARRANTS OF DISTRAINT,  
3 COLLECTION, LEVY AND RETURN OF THE SAME SHALL BE SET BY ORDINANCE BY THE  
4 BOARD OF COUNTY COMMISSIONERS.  
5

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

7 SECTION 1. That Section 63-1013, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 63-1013. WARRANTS OF DISTRAINT -- SERVICE AND EXECUTION. (1) All  
10 warrants of distraint issued by the tax collector shall be served and  
11 executed by the sheriff in the manner provided by law for the services of  
12 executions by levy upon personal property and he shall make return of the  
13 same to the tax collector of the county within ninety (90) days from the  
14 date of his receipt thereof with an endorsement thereon showing that the  
15 delinquency therein described, together with interest, late charges and  
16 costs, as provided by law, have been collected, or that, no property can be  
17 found to seize under the warrant. For making a false return the sheriff shall  
18 be liable to the county for double the amount of the property taxes, with  
19 interest and costs.

20 (2) Fees allowed for issuing warrants of distraint, collection, levy  
21 and return of the same, shall be ~~ten dollars (\$10.00) for issuing each~~  
22 ~~warrant set by ordinance by the board of county commissioners~~. When levying  
23 on a warrant of distraint, the provisions of section 31-3203, Idaho Code,  
24 shall apply in determining service fees.

25 (3) If the sheriff returns the warrant of distraint showing that  
26 no property can be found upon which a levy can be made to collect the  
27 delinquency, he shall note in the return the county, if any, in this state  
28 to which the delinquent taxpayer may have moved together with his mailing  
29 address and the date of his departure shall also be noted on the returns.  
30 Upon the filing of the sheriff's return showing that any delinquent taxpayer  
31 has moved to another county in this state, it shall be the duty of the tax  
32 collector to immediately issue and mail another warrant of distraint to  
33 the sheriff of the county to which the delinquent taxpayer is so shown to  
34 have moved, or in which personal property belonging to him may be found, and  
35 the sheriff to whom the other warrant of distraint is issued shall serve  
36 and return the warrant in the manner provided for the service and return of  
37 original warrants of distraint, making return of fees and commissions earned  
38 by him to the county auditor of his county, and paying any delinquency and  
39 fees collected, shown by the other warrant of distraint to be due, to the  
40 tax collector issuing the other warrant. Should a sheriff to whom the other  
41 warrant of distraint is issued be unable to find any property out of which the

1 delinquency may be collected, he shall so return to the tax collector issuing  
2 the warrant.