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<p>1997</p>	<p>Technical cleanup for Recodification of Title 63, Idaho Code, effective January 1, 1997.</p> <p>(New-HB314) Modified the exemption for certain business inventory to include for one year new residential single-family homes that have not been previously occupied.</p> <p>Modified the homeowner’s exemption to allow other uses except any portion used exclusively for any purpose other than the primary dwelling of the owner.</p>

<p>1997 (Continued)</p>	<p>(New-SB1152a) Changed the procedures relating to ownership records requiring the assessor to accept any evidence of ownership that would be admissible in a civil trial.</p> <p>Provided a definition of cogenerators and provided these are not a public utility.</p> <p>Changed the provisions relating to the appointment of the Chairman of the State Tax Commission providing for the appointment by the Governor to serve at his pleasure and providing oversight duties of the chairman.</p> <p>Modified calculations of property tax funded budgets to include operating property annexation values provided by the State Tax Commission.</p> <p>Allowed fire districts with certain conditions to increase the base property tax funded budget upon at least 60% voter approval.</p> <p>Authorized extensions of payment of taxes as disaster relief when disaster declared by Governor.</p> <p>Required options for payment of property taxes to be printed on the property tax bill.</p>
<p>1998</p>	<p>Modified forestland taxation law requiring the capitalization rate to be the sum of the farm credit system's rate as set forth in section 2032A of the Internal Revenue Code plus 0.85% and a component for the local tax rate.</p> <p>(New-HB752) Amended the definition of intangible personal property exempt from property taxes to include certain specific personal property and allowed operating property owners to elect one of three methods for excluding the value of exempt intangible personal property.</p> <p>Deferred property taxes for certain charitable non-profit medical facilities.</p> <p>(New-HB475) Modified the exemption for certain business inventory removing one year limitation on new residential single-family homes that have not been previously occupied.</p> <p>(New-HB686) Modified the 3½% gross receipts tax making cooperative natural gas associations subject to this tax in lieu all other taxes on the operating property of such associations.</p> <p>Allowed county commissioners to cancel property taxes for casualty loss occurring after fourth Monday in June.</p> <p>Modified the annual training program requiring training for county commissioners and appropriated money for this training.</p> <p>Required the Idaho Rangeland Resources Commission to file with the county assessor a copy of each affidavit by any grazing landowner stating that dry grazing land is not used for grazing.</p> <p>Allowed cities with certain conditions to increase the base property tax funded budget upon at least 60% voter approval.</p> <p>Modified auditorium district law prohibiting such districts with populations of 25,000 or more from levying property taxes.</p>



1999	<p>(New-HB154) Clarified real property owned by and personal property owned or leased by certain non-profit hospitals is exempt from property taxation.</p> <p>Clarified definition of non-household member for purposes of property tax reduction.</p> <p>Extended eligibility for the homeowner's exemption to partner of a limited partnership, member of a limited liability company, shareholder of a corporation, and person who is a beneficiary of an irrevocable trust.</p> <p>Required the county auditor to submit appeals from the board of equalization to the board of tax appeals by the later of within thirty days or October 1.</p> <p>Required all taxing districts to notify the county clerk by April 30 each year the date and location of the budget hearing.</p> <p>Allowed library districts to increase the base property tax funded budget upon 2/3 voter approval.</p> <p>Under certain conditions, allowed fire districts to increase the base property tax funded budget upon 2/3 voter approval.</p> <p>Excluded cooperative service agencies from the 1995 cap on the property tax funded budget.</p>
2000	<p>Authorized the state tax commission to grant extensions of the 5-year appraisal plan under limited conditions.</p> <p>(New-HB606) Allowed land formerly eligible for the agricultural exemption to continue to be valued as if eligible for that exemption when the land is managed under a conservation agreement with a non-profit entity having a non-profit/charitable exempt status.</p> <p>Modified forestland valuation for productivity values requiring the lesser of the value from the income approach as provided for since 1982 or the value from a table of alternative values and created a committee to research methodologies for valuation of forestland and to make a recommendation to the legislature by January 15, 2005.</p> <p>Prohibited property tax funded budget increases beginning in 2003 for taxing districts failing to notify the county clerk by April 30 of the date and location of the budget hearing.</p> <p>Excluded cosignatories for purposes of a loan from the definition of an owner and excluded lump sum death benefits paid by the Social Security Administration from the definition of income for purposes of property tax reduction.</p> <p>Allowed fire districts in the year after an agreement to provide fire protection service for a public utility to increase the property tax funded budget based on the value of that utility company.</p> <p>Required all taxing districts upon creation or when altering boundaries to file a copy of the legal description and map with the state tax commission within 30 days but not later than January 10.</p>
2000 (continued)	<p>Required urban renewal agencies to record legal description and map and file same with county assessor upon creation or when altering boundaries of a revenue allocation areas and file same with the state tax commission within 30 days but not later than January 10.</p> <p>Set the duration of a revenue allocation area at 24 years but if the maturity date of bonds is longer the limit is 30 years but allowed for refinancing of bonds and required any revenue in excess of the amount to repay bonds after 24 years to be returned to the taxing districts.</p>

<p>2001</p>	<p>(New-HB378) Exempted agricultural machinery and equipment used exclusively in agriculture during the prior year from property taxation and distributed annually 106% of the year 2000 tax charge on such property from the state to each taxing district as property tax replacement.</p> <p>Modified the definition of “land actively devoted to agriculture” to include land used to produce nursery stock for the purposes of the speculative agricultural exemption.</p> <p>Limited the homeowner’s exemption for partners of limited partnerships, members of limited liability companies, or shareholders of corporations to persons having a minimum 5% ownership.</p> <p>Modified the homeowner’s exemption and property tax reduction, extending eligibility to homes occupied after January 1 but before April 15.</p> <p>For the purposes of property tax reduction, expanded definition of fatherless/motherless child to include an abandoned child; redefined household to only include the claimant and claimant’s spouse; redefined income to exclude social security death benefits, non-reimbursed funeral expenses, and non-reimbursed medical expenses of the claimant and claimant’s spouse; and allowed person or entity acting on behalf of widow/widower to make application.</p> <p>Modified manufactured home installation requirements requiring installations to be made according to the manufactured home installation standard.</p> <p>Limited period of redemption to one year after issuance of tax deed.</p>
<p>2002</p>	<p>(New-HB679) Amended the exemption for equipment used exclusively in agricultural production to include equipment used exclusively in the production or care of nursery stock.</p> <p>(New-HB488) Enacted the exemption for lots in rural homesite plats that previously qualified for the speculative agricultural exemption; the exemption is lost when construction of improvements begins, the property is annexed into a city, or the population of the county exceeds 100,000.</p> <p>(New-HB652) Exempted low-income housing owned by certain nonprofit organizations.</p> <p>Changed the new construction roll to include any improvement constructed for or equipment installed to use in conjunction with the generation of electricity unless the value of the property is allocated or apportioned as centrally assessed operating property with the state tax commission providing this value to the county auditor by the third Monday in July.</p> <p>Extended value decisions of the state board of tax appeals to the current and subsequent years unless the property is physically changed or the value is adjusted as part of a property class or category wide trending.</p>

<p>2002 (Continued)</p>	<p>Clarified the assessment of operating property requiring the state tax commission to identify the property to be included in central assessment, prohibiting county assessors from assessing such property, and making the decision that the property is to be centrally assessed subject to appeal.</p> <p>Clarified the definition of land actively devoted to agriculture providing a definition of contiguous.</p> <p>Amended urban renewal area law providing procedures for the termination of revenue allocation areas (RAA), defining increment value, and providing for the increment value to be included in the taxable value of each appropriate taxing district upon termination of a RAA.</p> <p>Provided for any part of the increment value resulting from new construction or additions or alternations to nonresidential structures or change of land classification or loss of exemption under Idaho Code section 63-602W and not previously reported on the new construction roll to be reported on the new construction roll upon termination of a revenue allocation area.</p> <p>Changed the provisions for manufactured homes becoming real property to include manufactured homes on certain leased land.</p> <p>Made the property tax funded maintenance and operations budgets for all fire districts subject to the levy limit of 0.24% and for fire districts constrained by the property tax funded budget cap, allowed increases in said property tax funded budgets up to the revenue from said maximum levy limit upon approval of 2/3rds of the voters.</p> <p>Changed the law relating to school districts property tax funded budget calculations requiring deduction for only the appropriate property tax replacement received to replace the revenue for exempt agricultural equipment and machinery.</p> <p>Changed the date for the certification to county commissioners of property tax funded budget requests by taxing districts to the Thursday prior to the second Monday in September.</p>
<p>2003</p>	<p>(New-HB453) Created two-year property tax exemption in lieu of investment tax credit for income tax purposes on property first placed in service in the prior year when taxpayer had income tax loss in the second preceding year.</p> <p>Clarified exemption for property owned by fraternal, benevolent, or charitable organizations making the law consistent with the business inventory exemption.</p> <p>Added property used for charter school purposes to the exemption for property used exclusively for school purposes making only any portion of the property not used for charter school purposes subject to property taxation.</p> <p>Changed the 5-year appraisal program requiring no less than 15% of the property in the county to be appraised by the end of year one, 35% by the end of year two, 55% by the end of year three, 75% by the end of year four, and 100% by the end of year five and a remediation plan to be submitted to the state tax commission in any year of failure to complete the required percentage.</p>

<p>2003 (Continued)</p>	<p>Modified the procedures relating to the appeal of property valuations placing the burden of proof on the party seeking relief with the burden shifting as in civil litigation and making a preponderance of the evidence sufficient to sustain the burden of proof.</p> <p>Clarified the definition of occupied for occupancy tax purposes.</p> <p>Required the new construction roll to be submitted to the state tax commission by the fourth Monday in July.</p> <p>Authorized county local option sales tax with approval of no less than 2/3rds of the voters, requiring half the revenue as property tax relief and half of the revenue for expansion of detention facilities.</p> <p>Clarified that school emergency property tax funded budgets are certified to the county commissioners by the second Monday in September.</p> <p>Established procedures for calculation of the maximum property tax funded budget for a library district when city library services and a library district are consolidated within the library district.</p> <p>Empowered district courts to impose educational necessity levies to raise property tax revenue to abate unsafe or unhealthy conditions in schools.</p> <p>Authorized operation of revenue allocation areas within unincorporated areas of a county upon declaration of a need by the county commissioners.</p>
<p>2004</p>	<p>Clarified manufactured homes with dealer's plate or designated as sheep or cow camps are exempt from property taxes.</p> <p>For purposes of the speculative agricultural exemption, required publication of the average crop prices and of the discount rate used to calculate the capitalization rate.</p> <p>Modified two-year property tax exemption in lieu of investment tax credit limiting the exemption to non-regulated property and providing for recapture of property tax benefit based on average levies with the recaptured revenue to be distributed to the taxing districts and treated as property tax revenue within the budget cap.</p> <p>Established procedures for recovery of improperly claimed or approved homeowner's exemptions with the recovered revenue to be treated as property tax revenue within the budget cap.</p> <p>Applied the occupancy tax to never previously occupied manufactured homes upon first occupancy.</p> <p>For purposes of property tax reduction, clarified the definition of household income to include the income of the claimant and the claimant's spouse, clarified the definition of owner, clarified eligibility of claimants who occupied homes after January 1 and before April 15, and required the state tax commission to certify the total number and total amount of all claims in the county to the county auditor and treasurer by the third Monday in November.</p>
<p>2004 (continued)</p>	<p>Clarified deferred property taxes are to be distributed in the same manner as other property taxes.</p> <p>Required newly installed or constructed equipment in or within 5 miles of any city and used in conjunction with generation of electricity to be apportioned based on its physical location.</p>

<p>2005</p>	<p>(HB319) Exempted value in excess of \$800,000,000 when taxpayer owns or leases property exceeding \$800,000,000 in one county and meets certain employment and prior investment requirements (section 63-602HH).</p> <p>(HB323A) Upon the owner meeting certain employment, pay and investment requirements, the county board of equalization <b>may</b> exempt, in part or whole, the value of structural components or investments otherwise eligible for investment tax credit (section 63-606A).</p> <p>(HB253) The county board of equalization <b>may</b> exempt unused infrastructure, such as rail, water, natural gas and electrical lines, for up to 5 years with a possible extension of another 5 years (63-602II).</p> <p>(HB126) Revised forestland valuation law setting taxable values at the values calculated from Schlosser’s User’s Guide and providing for the Tax Commission to conduct a forest management cost study every 5 years (Title 63, Chapter 17).</p> <p>(HCR23) Established a committee to study the state’s property tax structure with the goal of implementing a property tax structure that is balanced, encouraging economic development while meeting the revenue needs of local governments, and answering the concerns over rising property values and property taxes.</p> <p>Oct. 6 Property Tax Symposium held at Boise State University reviewed Idaho’s current property tax system and outlined some alternatives.</p> <p>Revised the definition of “actively devoted to agriculture” defining “for profit” and requiring land used by the owner for the grazing of livestock to be part of a for profit enterprise.</p> <p>(HB 309) In the Corporate Headquarters Incentive Act of 2005, a company that meets certain qualifications and constructs new property at its headquarters or administrative facilities in Idaho may receive a rebate on its income tax return of up to \$2,000,000 paid annually in property taxes during the years 2005 through 2012.</p> <p>(HB31) Amended property tax reduction law, clarifying ownership and occupancy must be before April 15, an application must be submitted by April 15 each year, and sales under contract may be eligible. Also, redefined income for property tax reduction purposes excluding income received as a death benefit from Veteran’s Affairs when the death is service connected.</p> <p>Homes owned by military personnel and leased while on active duty in a designated combat zone are eligible for the homeowner’s exemption.</p> <p>Exempted records containing a taxpayer’s income and expense information from public disclosure when received from the taxpayer and used by the assessor to value the taxpayer’s property.</p>
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<p>2005 (continued)</p>	<p>Amended property tax funded budget cap law allowing said budget for all taxing districts except school districts to exceed the cap upon 2/3 vote.</p> <p>Upon receiving notice of the termination of a revenue allocation area (RAA), a school district may add the increment value within said RAA to the December 31 value for the purpose of calculating the maintenance and operations budget and property tax replacement revenue.</p>
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<p>2006</p>	<p>(HB1 – Extraordinary Session 8/25/06) The Property Tax Relief Act of 2006 repealed formula for funding of school district’s maintenance and operations (M&amp;O) budget from property taxes, created the budget stabilization levy for Avery, Blaine, McCall – Donnelly, and Swan Valley school districts, reduced Boise Charter School District’s M&amp;O levy by .003, and increased the sales tax from 5% to 6%.</p> <p>(HB421) Amended homeowner’s exemption (now property tax homestead exemption) law, adding up to 1 acre of land, increasing the maximum exemption for 2006 to \$75,000, and requiring annual recalculation of the maximum exemption using the House Pricing Index.</p> <p>(HB422) Amended property tax reduction (PTR) law, increasing the maximum eligible income to \$28,000 per household with future increases at 185% of the federal poverty level for a family of two, increasing the maximum benefit to \$1,320, excluding the return of any principal paid on nontaxable portion of any annuity by the recipient, adding household income from capital gains, and clarifying only recipients of the homeowner’s exemption are eligible to apply for PTR.</p> <p>(HB443) Amended recapture of investment tax credit law, requiring taxpayer to report recapture to the tax commission and to pay recapture with state income tax filing for distribution.</p> <p>(HB 778) Amended Idaho Code Section 63-602E, clarifying property used for primarily nonprofit or charter school purposes is partially exempt.</p> <p>(HB 676) Clarified “land actively devoted to agricultural” (Idaho Code Sections 63-604 and 63-602K) includes subdivided land on which the qualifying use is continued; therefore, such land continues to be eligible for the agricultural use exemption.</p> <p>(HB676) Repealed Idaho Code Section 63-602FF, the rural homesite partial exemption.</p> <p>(HB680) Adopted property tax deferral law, allowing (upon application) deferral of property taxes in excess of property tax reduction benefits up to the proportional share of \$500,000.</p> <p>(HB763) Recodified fire district law (Chapter 14, Title 31, Idaho Code) relating to annexations.</p> <p>(HB764) Exempted medical equipment leased to county hospitals.</p> <p>(HB781) Required certain school district funds to be listed separately on the property tax bill.</p>
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<p>2006 (continued)</p>	<p>(HB474) Amended Idaho Code Section 63-201, clarifying operating property includes electrical generation under construction whether or not owned by or operated in connection with any public utility.</p> <p>(HB461) Amended Idaho Code Section 63-602HH, excluding property exempted as significant capital improvement (value exceeding \$800,000,000 in total value in 1 county) from the new construction roll.</p> <p>(HB 474) Amended Idaho Code Section 63-405, clarifying operating property used in connection with thermal generation of electricity and apportioned based on physical location is included on the new construction roll.</p> <p>(HB474) Amended Idaho Code Section 63-317, clarifying industrial property is subject to occupancy tax but operating property is not.</p>
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2007	<p>(HB22) Amended Idaho Code Section 63-506, requiring the board of equalization to wait 10 days after mailing a notice to a taxpayer of intent to make a new assessment or change an existing assessment before taking final action to finalize the order.</p> <p>(HB69) Amended Idaho Code Section 63-602B, clarifying property, including residences used in furtherance of qualifying uses, is exempt that belongs to a religious corporation or society and is used for any combination of religious, educational, or recreational purposes by that entity even if fees or charges are imposed and revenue is derived there from; excluding property leased or used entirely for business or commercial purposes; and requiring prorated exemption when part of the property used for these non-qualifying uses exceeded 3% of the value of the property.</p> <p>(HB70) Amended the homestead (homeowner's) exemption law, changing the procedures for recovery of an improper homeowner's exemption, giving the county commissioners authority to waive recovery if the exemption was granted due to county error; giving the county commissioners authority to cancel costs, late charges, or interest to facilitate payment of recovery; requiring the assessor to record a notice of intent to attach a lien 30 days after the taxpayer if notified of the recovery; requiring the assessor and treasurer to cease recovery if the property is sold before the intent to attach the lien is recorded; and requiring the assessor to record a rescission of the intent to attach a lien within 7 days of receiving payment or the board of equalization granting an appeal.</p> <p>(HB79) Amended Idaho Code Section 63-301A, removing new construction within a revenue allocation area from the new construction roll and including on the new construction roll after the revenue allocation area is dissolved the current increment value, less the increment values on the property roll, subsequent property roll, and missed property roll in 2006.</p> <p>(HB181) Amended Idaho Code Section 33-2111A, reducing the maximum levy rate for a community college district from 0.16% to 0.125%.</p> <p>(HB189) Added Idaho Code Section 63-602JJ, exempting a wind energy producer's operating property used to produce wind energy on which the wind energy tax will be paid.</p>
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2007 (Continued)	<p>(HB189) Amended Chapter 35, Title 63, Idaho Code, providing for a 3% gross receipts tax on the gross wind energy earnings of all wind energy producers not regulated as to price by the Idaho Public Utilities Commission and providing a methodology for apportionment of the wind energy tax revenue to the taxing districts.</p> <p>(HB197) Amended the property tax funded budget limit law, allowing school district's tort funds to increase for new construction above the 3% limit based on a hypothetical new construction levy, as defined in property tax rule subsection 803.10.</p> <p>(HB215) Amended the wildlife habitat partial exemption law, requiring annual application; requiring qualification for the speculative agriculture exemption for the 3 years preceding becoming partially exempt as wildlife habitat; requiring a noxious weed management plan; and requiring annual progress reports on the management of wildlife, wildlife habitat, and noxious weeds.</p> <p>(SB1157) Added Chapter 79, Title 67, Idaho Code, prohibiting payment of public benefits, including property tax reduction benefits, to anyone not legally in the U.S.</p>
2008	<p>The maximum homeowner's exemption increased to \$100,948 from \$89,325 in 2007.</p> <p>(HB 419) Added to Idaho Code Section 63-105A the requirement to establish a cadastral certification program.</p>

	<p>(HB 470) Amended Idaho Code Section 50-2908 to require that the equalized base be used in calculating the levy for certain funds in urban renewal RAAs including Section 63-802(3) over-rides, bonds and plant facilities, and school supplemental funds.</p> <p>(HB 529) Amended Chapter 35, Title 63, Idaho Code to include geothermal in the 3% gross receipts tax, and amended Idaho Code section 63-602JJ to exempt geothermal plant from property tax.</p> <p>(HB 544) Amended Idaho Code Section 63-713 increasing the income limit to \$40,000 for the property tax deferral program.</p>
<p>2008 (Continued)</p>	<p>(HB 550) Added Idaho Code Section 63-602NN, exempting new plant and building facilities for projects over \$3 million and approved by the county commissioners.</p> <p>(HB 562) Added Idaho Code Section 63-4502, exempting the property of a taxpayer over \$400 Million. The property must be in a single county and be new capital investment and be part of a project that is at least \$1 Billion.</p> <p>(HB 599) Added Idaho Code Section 63-602KK which makes effective in tax year 2009 a \$100,000 exemption on a taxpayer's personal property, that is not operating property, located in each county. The exemption becomes effective the first tax year after state general fund revenues increase 5% over the previous year and then remains continually in effect.</p> <p>(HB 680) Added Chapter 31, Title 30, Idaho Code, creating community infrastructure districts to finance publicly owned improvements. Infrastructure districts can levy up to .01% for administration.</p> <p>(HB 691) Amended Idaho Code Section 31-808, the proceeds from the sale of property acquired by tax deed must be transferred to the indigent fund if the original owner cannot be located. The indigent budget is subject to limitations provided in Section 63-802 less any funds transferred to the indigent fund from the proceeds of the sale of the property.</p>
<p>2009</p>	<p>The maximum homeowner's exemption increased to \$104,471 from \$100,948 in 2008.</p> <p>(HB 4) Amended Idaho Code Section 63-602G to allow the maximum homeowner's exemption to be adjusted for changes in the Idaho Housing Price Index whether the change be an increase or a decrease.</p> <p>(HB 83) Amended Idaho Code Section 63-602KK (2) to make the \$100,000 personal property exemption effective the year after state general fund revenues increase 5% over fiscal 2008 base year. Added to Idaho Code Section 63-602KK paragraph 6 permitting the taxpayer who has filed an initial declaration and who has \$100,000 or less of personal property to file an affidavit in lieu of filing future property declarations.</p> <p>(HB 253) Added to Idaho Code Section 33-317 providing for a cooperative service agency school plant facility levy.</p> <p>(SB 1138) Added to Idaho Code Section 63-205(A) setting forth procedures for determining market value for assessment purposes of Section 42, low income housing projects.</p>



2010	<p>The maximum homeowner's exemption decreased to \$101,153 from \$104,471 in 2009.</p> <p>(HB 645) Amended Idaho Code Section 63-301A requiring certain deductions from the new construction roll for previously overstated amounts and also provided that previously missed new construction may be added to the current roll.</p> <p>(HB 691) Amended Idaho Code Section 31-3908 to permit certain ambulance districts to have a maximum levy rate of 0.06% instead of 0.04% upon 2/3 majority vote.</p>
2011	<p>The maximum homeowner's exemption decreased to \$92,040 from \$101,153 in 2010.</p> <p>(HB 11) Amended Idaho Code Section 63-1705 changing the requirement for a forest management cost study to be done every five years. A cost study will be done when recommended by the Committee on Forest Land Taxation Methodology (CFTM), or when deemed appropriate by the Tax Commission but cannot be done more often than every 5 years. The CFTM was changed to include four members who represent business entities each owning not less than 5000 acres of forest lands to replace the four members who were members of The Intermountain Forest Association which is no longer in existence.</p> <p>(HB 95) Added to Idaho Code Section 50-2033 (effective 7/1/11) allowing a one-time annexation after July 1, 2011 and limits the annexation to ten percent of the revenue allocation area's (RAAs) existing area. Also amended in Idaho Code Section 50-2903 (effective 1/1/11) the definition of base assessment roll to include value increases due to the loss of the agricultural exemption. The value increase attributed to undeveloped land is added to the base however the increase in value due to the addition of roads and utilities should be part of the increment. Also Amended Idaho Code Section 50-2904 limiting the maximum duration of a new urban renewal formed after July 1, 2011 to 20 years (still 30years if bonds)(Effective 7/1/11). The duration of an existing urban renewal is limited to the time stated in the plan or ordinance. Any RAA revenues exceeding the amount to repay bonds during period exceeding the maximum maturity of RAA financing shall be returned to the taxing districts in the RAA on a pro-rata basis. Such returned revenue is not included in the maximum property tax budget calculations.</p> <p>(HB 113) Amended Idaho Code Section 63-707 to eliminate the requirement for the county commissioners to approve circuit breaker applications. It also changed the due date of the preliminary roll from the 4th Monday in June to June 1 and changed the date for tax commission notice of disapproval from the 4th Monday in October to the 2nd Monday in October. The time allowed to appeal a tax commission denial is changed from 14 days to 28 days.</p> <p>(HB 239) Amended Idaho Code Section 9-340D to exempt from disclosure to the public personal property declarations, centrally assessed operator's statements and other commercial or financial documents that are so marked including trade secrets. Exempt means that the documents cannot be released without the consent of the taxpayer. Exceptions are provided allowing release to officials, under a continuing claim of confidentiality, in order to carry out proceedings such as appeals.</p>
2012	<p>The maximum homeowner's exemption decreased to \$83,974 from \$92,040 in 2011.</p> <p>(HB356) Amended Idaho Code Section 63-501 to change the function of the county BOE from granting or disapproving exemptions to hearing appeals of exemption decisions by the county commissioners. Also amended Section 63-602 to require the exemption decision be made by the county commissions by April 15 and a decision notice sent by May 15 to applicants and Assessor.</p> <p>(HB357) Amended Idaho Code Section 63-1705 to set a floor at the 2011 value and a ceiling of 30% of the 2011 value for the next ten years from January 1, 2012 for forestland valuation.</p>

	<p>(HB519) Amended Idaho Code Section 63-602W(effective 1/1/2012) to exempt site improvements associated with land that were installed by and continue to be held by the land developer. This bill also requires a deduction from the new construction roll for this exemption.</p> <p>(HB584) Amended Idaho Code Section 63-602G to extend the homeowner's exemption for one year after the death of the eligible homeowner</p>
2013	<p>The maximum homeowner's exemption decreased to \$81,000 from \$83,974 in 2012.</p> <p>(HB052) Amended Idaho Code Section 63-713 providing a definition of "sufficient equity" for the property tax deferral program.</p> <p>(HB140) Amended Idaho Code Section 63-602A adding to list of exempt government property, Indian reservation lands.</p> <p>(HB141) Added to Idaho Code Section 63-602OO providing an exemption for oil and gas wells.</p> <p>(HB242) Amended Idaho Code Section 63-602W specifying the method that must be used to compute the amount of the site improvement exemption.</p> <p>(HB315) Amended Idaho Code Section 63-602KK to exempt personal property up to \$100,000 for each taxpayer per county, adds a new section exempting all stand- alone items purchased after January 1, 2013 with an installed cost of \$3,000 or less. Replacement funds are provided for each taxing district for the amount of taxes lost during tax year 2013 as a result of the \$100,000 exemption.</p> <p>(SB1107) Amended Idaho Code Section 63-308 to permit the assessment notice to be transmitted electronically.</p>
2014	<p>The maximum homeowner's exemption increased to \$83,920 from \$81,000 in 2013.</p> <p>(HB440) Added to Idaho Code Section 63-205B setting the correlation weights to be applied when valuing rate regulated electric utility companies (cost approach and market approach , 20% maximum, income approach, 80 to 100%, stock and debt approach, 0%) and provides that additional depreciation shall not be recognized even if it exists</p> <p>(HB441) Amended Code Section 63-309 affirming that improvement (real property) that may be treated as personal property under 63-309 are not eligible for the persona property exemption, amended section 63-602KK deleting the requirement to file a property declaration every fifth year, and amended section 63-201(11) (fixture definition) by deleting words that added to or confused the application of the three factor test to determine a fixture.</p> <p>(HB584) Amended Code Section 63-602G to permit an active duty military member to qualify for the homeowner's exemption even if not deployed in a combat zone.</p> <p>(SB1236) Amends Code Section 63-902 to permit the property tax notice to be transmitted electronically</p>

2015	<p>The maximum homeowner's exemption increased to \$89,580 from \$83,920 in 2014.</p> <p>(HB027) Amended Idaho Code Section 31-4314 deleting the provision allowing recreation districts to levy property tax in the year of formation if the district is formed by June 1. Requires formation before January 1 to levy in the following calendar year, the same as most other taxing districts.</p> <p>(HB028) Amended Idaho Code 63-802(a) to require the adding back of personal property replacement funds when calculating school districts' "Hypothetical Levy Rate" which is applied to new construction value to create additional budget authority.</p> <p>(HB29a) Amended Idaho Code Section 63-802KK to provide for a reduction in reimbursement funds for recoveries of improperly claimed personal property exemptions. Also provides that the exemption for operating property companies would be \$100,000 times the number of counties in which the company is located not to exceed actual personal property. This exemption is subtracted from the counties Idaho value before apportionment to the taxing districts. An allowance would be made for any local exemption.</p> <p>(HB076) Amended Idaho Code Section 50-2908(f) to provide that the school emergency fund levy be computed using the total equalized assessed value (rather than the base value only) thereby not generating funds for urban renewal.</p> <p>(HB208) Amended Idaho Code Section 63-701 to provide that those recognized as disabled by any public employee disability program are eligible for the circuit breaker.</p>
2016	<p>The maximum homeowner's exemption increased to \$94,745 from \$89,580 in 2015.</p> <p>(HB431) Effective July 1, 2016 the maximum homeowner's exemption set at \$100,000. The house price index provision for setting the amount was repealed.</p> <p>(HB474) Amended Idaho Code Section 63-802 to require that prior to budgeting any forgone increase a notice of intent to do so must be provided and the amount and purpose must be certified by resolution.</p> <p>(HB534) Amended Idaho Code Section 63-602JJ to exempt solar energy producing property from property tax; also enacts a 3 ½ % tax on gross solar earnings which tax shall be considered property tax for purposes of Idaho Code section 63-802, the property tax limitation statute.</p> <p>(HB606AA) Amended Idaho Code Section 50-29 establishing an urban renewal central registry requiring reporting of urban renewal plans to the State Tax Commission. The statute provides that all agencies formed after July 1, 2016 which modify their plan outside the provisions described in the statute, will lose increment.</p>
2017	<p>(HB030) Effective January 1, 2017 amended Idaho Code Section 63-205B to provide that a flotation cost component of .2% be added to the market discount rate used to determine the assessment of rate regulated electric utility companies.</p> <p>(HB031) Effective January 1, 2017 amended Idaho Code Section 63-701(5)(d) to exclude the nontaxable portion of a Roth individual retirement account distribution from income relative to the circuit breaker.</p> <p>(HB153) Effective January 1, 2017 Amends I. C. 63-1705 extending timber valuation factors and procedures until January 1, 2022.</p> <p>(HB207) Added 63-802(e) to allow taxing districts to disclaim the past year's forgone amount.</p>

<p>2017 (Continued)</p>	<p>(HB235) Amended 63-602NN to include all property that is used for non-retail uses and is commercial or industrial. The County Commissioners by resolution sets the investment criteria at not less than \$500,000. The exemption may be granted for any amount above the base value for a period not to exceed five years. The requirement for a public hearing was also added.</p>
<p>2018</p>	<p>(HB0462) Amended 63-1705 to freeze forest land productive classifications at the class held on January 1, 2016 and directed the Committee on Forest Land Taxation Methodology to designate a process by which classifications may be made considering landowner notification requirements, inspector qualifications and document retention.</p> <p>(HB0492) Added Section 63-705A providing a benefit for veterans with service-connected disability of 100%.</p> <p>(HB0559) Added Section 63-1305C providing an exemption for property that will be used for an exempt purpose. There is a 5-yr. look back for qualifying properties and there may be refunds of taxes paid that ultimately qualify for this provisional exemption.</p> <p>(HB0591) Amended 63-4502 (Idaho New Capital Investments Incentive Act of 2008) to include operating property in the exemption.</p> <p>(HB0594a) Amended, repealed and re-enacted 63-602EE effecting an exemption for hops machinery and equipment until January 1, 2020.</p>
<p>2019</p>	<p>(HB062) Amends existing law to make property tax relief applicable to either the property tax or the occupancy tax.</p> <p>(HB087) Clarifies Idaho code 63-602EE to ensure that all agricultural operations are treated consistently and equitably when agricultural personal property is assessed for property tax purposes.</p> <p>(HB103) This legislation amends Title 34, Chapter 4 of Idaho Code by amending language and adding a new subsection with a disclosure requirement for property tax levy election ballot questions. When a taxing district authorizes a levy election, the ballot must include a disclosure statement indicating the estimated average annual cost to a property owner per \$100,000 of property value and the length of time. The county clerk will make the calculation and include the financial information on the disclosure statement on the levy ballot.</p> <p>(HB164) This legislation proposes amending Section 63-109, Idaho Code, to require the Idaho State Tax Commission to provide written notice to county assessors and commissioners by April 1<sup>st</sup> of each year if it has reason to believe that a county has improperly assessed a category of property. Failure to notify the county of potential improper assessments would prevent the tax commission from equalizing the category of property for which it failed to provide written notice.</p> <p>(HB193a) Clarifies the Tax Commission's duties in reviewing a taxing district's proposed boundary changes. These duties would be limited to reviewing proposed legal descriptions and total boundary areas that are submitted by a taxing district to ensure they are accurate. If the Tax Commission finds any errors in those legal descriptions or boundary changes, they would then be required to notify the appropriate taxing district within a specific time frame</p> <p>(HB201) To allow counties with less than 7,500 population, that have had 3 Bond Elections in the past 5 years and have obtained Judicial confirmation after March 1, 2018 and before December 31, 2019 to issue bonds and levy taxes to pay for the obligation that was subject to the Court Order.</p>

(HB217) The purpose is to establish more taxpayer input into municipal structures that come off the tax roll. Urban Renewal was designed to encourage private sector development. Municipal buildings, remodels and multipurpose sports stadium complexes must go to the voters in the qualified municipality for approval. The threshold to approve spending on qualified project costs is lowered from 60% to 55%.

(HCR017) The concurrent Resolution is to reject, in its entirety, Docket No. 35-0103-1803 from the Idaho State Tax Commission

(SCT107) This legislation rejects certain sections of rule of the Idaho State Tax Commission relating to property tax administrative rules in Docket No. 35-0103-1801, Section 613 and Section 614.