

## **IDAPA 35 – STATE TAX COMMISSION**

### **35.01.03 – PROPERTY TAX ADMINISTRATIVE RULES**

**DOCKET NO. 35-0103-**

#### **NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING**

**AUTHORITY:** In compliance with Sections 67-5220(1) and 67-5220(2), Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Sections 67-5221(1) and 63-105A, Idaho Code.

**MEETING SCHEDULE:** A public meeting on the negotiated rulemaking will be held as follows: TBD

**METHOD OF PARTICIPATION:** Persons wishing to participate in the negotiated rulemaking may do any of the following:

1. Attend the negotiated rulemaking meeting and participate in the negotiation process,
2. Attend through a teleconference,
3. Provide oral or written recommendations, or both, at the negotiated rulemaking meeting, and/or
4. Submit written recommendations and comments to the address below.

**DESCRIPTIVE SUMMARY:** The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principle issues involved:

Property Tax Rule 605 is being amended to clarify exclusive use provisions in order to determine what leased property is exempt under Idaho Code section 63-602E, the property tax exemption for property used for educational purposes, to clarify that when a building is used for two or more uses, one use of which is for non-profit educational purposes, the portion used for educational purposes is exempt, and to provide that leased personal property, such as a computer, is only exempt if it is used exclusively on school premises or if its use is restricted in such a way to eliminate the possibility of use for other than educational purposes.

Property Tax Rule 620 is being amended to clarify an exemption for site improvements related to land development, to clarify the exemption process, to define site improvements, to explain an application process and eligibility criteria, to clarify that the exemption is lost if the property is conveyed, and that, upon loss of exemption, the new assessment will be prorated as set out in Idaho Code section 63-602Y.

**ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING COPIES:** For assistance on technical questions concerning this negotiated rulemaking or to obtain a copy of the preliminary draft of the text of the proposed rule, if available, contact Alan Dornfest (208) 334-7544.

Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned.

DATED this 11<sup>th</sup> day of April 2012.

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