# History of Property Tax in Idaho

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| 1863 – 1890 | Idaho Territorial government and local governments relied on property taxes as a significant source of revenue.<br><br>Each county assessor was to estimate full cash value of property to determine assessment.<br><br>Exemptions:<br>Property of the U.S., Territory, counties, and municipalities;<br>Public buildings;<br>Public hospitals and charitable institutions;<br>Churches;<br>Benevolent and charitable societies;<br>Cemeteries and graveyards;<br>Property not over $1,000 in value belonging to widows or orphans;<br>Growing crops;<br>Mining claims;<br>Tools not over $50 in value belonging to mechanics; and<br>Property only in transit through a county but assessed in the home county.<br><br>County commissioners sit as county board of equalization.<br><br>Sheriffs generally were the tax collectors until 1881 when responsibility was changed to collect license taxes and the assessors were given the responsibility of collecting property taxes.<br><br>School distribution formula developed with a portion of the school funding distributed equally to each school district and a portion distributed based on the number of students.<br><br>Other sources of revenue included: poll taxes imposed on each adult male inhabitant with half of the revenue to the territory and half to the counties, license taxes for Mongolians or Chinamen, for professionals including physicians, surgeons, dentists, attorneys, or local officials, and for the operations of pool tables, bowling alleys, theaters, exhibitions, insurance companies, pawnbrokers, intelligence offices, brokerage houses, banks, vendors, or dealers in wines or spirits, and receipts taxes on the proceeds from mines (40% to the territory and 60% to the counties), toll roads, bridges, ferries, or the like (school fund). |
| 1891 | State board of equalization created to meet the first Monday in September to equalize the valuation of property. Board members are the Governor (Chairman), secretary of state, attorney-general, state auditor, and state treasurer.<br><br>Set levy limits on property tax revenue for state purposes, county purposes, and county bridge purposes. |
| 1893 | Reenacted[1] exemptions: (See 1863 – 1890.)<br>Property of U.S., state, county, municipal corporation, or school district;<br>Churches, chapels, and buildings used for religious worship; |

[1] Sometimes laws are reenacted rather than amended; i.e., the original law is repealed and the same law is then passed as if it were new legislation. You cannot easily tell the difference between a reenacted law and a new law without researching the history of that law in prior years.

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| 1893 (continued) | Cemeteries;<br>Benevolent and charitable societies;<br>Property not over $1,000 in value belonging to widows or orphans;<br>Growing crops;<br>Mining claims;<br>Tools not over $200 in value; and<br>Public and (New) private libraries.<br><br>New exemptions:<br>Property used exclusively for school purposes;<br>Capital stock of a corporation;<br>Possessory rights to public lands; and<br>Dues or credit secured by trust deed or lien.<br><br>State board of equalization given authority to assess telegraph and telephone lines and railroads with value apportioned based on mileage. |
| 1895 – 1896 | Set amount of revenue from property taxes for state purposes at $231,000 per year.<br><br>State board of equalization to meet first Monday in August.<br><br>Created county current expense fund.<br><br>(New) Exempted hospitals.<br><br>Repealed receipts tax on toll roads, bridges, and ferries. |
| 1897 | Set amount of revenue from property taxes for state purposes at $253,000 per year.<br><br>Set second Monday in January as date for assessment of property.<br><br>Repealed license tax on theaters. |
| 1899 | Set amount of revenue from property taxes for state purposes at $245,000 per year.<br><br>(New) Exempted irrigation canals, ditches, and water rights. |
| 1901 | Set amount of revenue from property taxes for state purposes at $245,000 per year.<br><br>(New) Exempted household goods not over $400 in value and belonging to the head of the household.<br><br>Authorized a special property road tax to be used only on county roads which could be paid in work performed on the road. |
| 1903 | Set amount of revenue from property taxes for state purposes at $275,000 per year.<br><br>Changed the rate of the net profits tax on mining from 1% to the same rate as paid on other property.<br><br>Repealed license tax on bankers. |
| 1905 | Set amount of revenue from property taxes for state purposes at $350,000 per year. |

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| 1905 (continued) | Authorized road districts with bonding authority and levy authority to repay bonds. |
| 1907 | Set amount of revenue from property taxes for state purposes at $500,000 per year.<br><br>Expanded the exemption created during territorial days for property not over $1,000 in value and belonging to orphans and widows by adding Civil War veterans. (See 1890 and 1893.) |
| 1909 | Set amount of revenue from property taxes for state purposes at $600,000 per year.<br><br>Amended the school funding distribution formula by adding number of teachers in rural high school districts as the basis for part of the funding.<br><br>Provided for road districts to receive 75% of the general tax revenue raised for roads.<br><br>Authorized highway districts with bonding authority and levy authority to repay bonds and to pay for operating expenses with no apparent levy limit.<br><br>Authorized county road system with authority to levy within set limits and additional levy authority to repay bonds. |
| 1911 | Set amount of revenue from property taxes for state purposes at $900,000 per year.<br><br>Required all future road taxes to be paid in money (discontinued allowing payment by working on the road).<br><br>Authorized highway districts to levy for bridges.<br><br>Exempted improvements not over $200 in value.<br><br>(New) Enacted a gross receipts tax at 3% on all companies doing business in the state.<br><br>Added car companies and sleeping car companies to the operating property assessed by the state board of equalization and apportioned to the counties with main line track. |
| 1912 | Required an application and certification of eligibility for the exemption on property not over $1,000 in value and belonging to widows, orphans, and veterans.<br><br>Required property (including operating property assessed by the state board of equalization) to be valued at full cash value and to be assessed at 40% of that value.<br><br>Established a land classification system for assessment purposes and required land and improvements to be assessed separately. |
| 1913 | Set amount of revenue from property taxes for state purposes at $1,000,000 per year.<br><br>Clarified all property is subject to property taxation unless expressly exempted.<br><br>Repealed the 40% assessment ratio and required all property to be valued and assessed at full cash value.<br><br>Required property owners to file claims to be granted exemptions. |

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| 1913 (continued) | Reenacted exemptions: (See 1863 – 1890.)<br>Property of U.S., state, county, municipal corporation, or school district;<br>Property of religious corporations or societies;<br>Property of fraternal, benevolent, or charitable societies;<br>All public cemeteries and all public libraries;<br>Growing crops, fruit, or nut bearing trees;<br>Not patented mining claims;<br>Private libraries not over $400 in value;<br>Tools not over $400 in value; (Repealed in 1957.)<br>Dues or credit secured by mortgage, trust deed, or lien; and<br>Hospitals.<br><br>Reenacted exemptions:<br>Possessory rights to public lands; (See 1893.)<br>Capital stock of corporations; (See 1893.)<br>All property used for school purposes; (See 1893.)<br>Property not over $1,000 in value belonging to widows, orphans, or Civil War veterans; (See 1863 – 1890 & 1907.)<br>Irrigation canals, ditches, and water rights; (See 1899.) and<br>Household goods and furniture not over $400 in value removing limitation to head of household. (See 1901.)<br><br>New exemptions:<br>Surgical or scientific instruments of physicians not over $400 in value; and<br>Cooperative telephone lines;<br>Mobile homes with a dealer's plate or used as cow or sheep camps.<br><br>Set levy limits for the county current expense fund, roads, bridges, and schools. |
| 1915 | Set amount of revenue from property taxes for state purposes at $750,000 per year.<br><br>Changed the method for apportioning the value of electric transmission lines to be by line mile within county where investment is made. |
| 1917 | Set amount of revenue from property taxes for state purposes at $1,000,000 per year.<br><br>(New) Exempted forestry tracts for 10 years.<br><br>Amended levy limits for schools to require each county to raise a set minimum. |
| 1919 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Established classification of property as real, personal or operating.<br><br>Clarified requirement for property owners to file claims for exemptions.<br><br>Raised levy limits for bridges. |
| 1921 | Set amount of revenue from property taxes for state purposes at $1,800,000 per year. |

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| 1921 (continued) | (New-HB161) Exempted property owned by electrical public utility and used to generate and deliver electrical power for irrigation. |
| 1923 | Set amount of revenue from property taxes for state purposes at $1,575,000 per year.<br><br>Amended the levy limits for county current expense, for roads, and for bridges.<br><br>(New) Enacted a gasoline tax and exempted aircraft fuel from property taxation. |
| 1925 | Set amount of revenue from property taxes for state purposes at $1,675,000 per year. |
| 1927 | Set amount of revenue from property taxes for state purposes at $2,350,000 per year.<br><br>(SB31) Exempted property up to $1,000 in value belonging to veterans of the Spanish-American War or the Philippine Insurrection. (See 1913.) |
| 1929 | Set amount of revenue from property taxes for state purposes at $2,250,000 per year.<br><br>Repealed the exemptions for forestry tracts and for surgical and scientific instruments of physicians. |
| 1931 | Set amount of revenue from property taxes for state purposes at $2,250,000 per year.<br><br>Enacted the Property Tax Relief Act with the property tax levy for state funding to be reduced by the amount of the revenue raised from the new income tax and creating the office of the Tax Commissioner to administer the income tax.<br><br>Required merchant's stock to be valued based on the average value during the first three months of the year.<br><br>Enacted a kilowatt hour tax on electrical energy generated in Idaho. |
| 1933 | Set amount of revenue from property taxes for state purposes at $1,250,000 per year.<br><br>Authorized the state board of equalization to compel each assessor to assess any omitted property and to reassess all property improperly assessed.<br><br>Authorized the department of finance to investigate the assessment of property in each county and report the finding to the state board of equalization.<br><br>Repealed property tax on motor vehicles. |
| 1935 | Set amount of revenue from property taxes for state purposes at $1,000,000 per year.<br><br>Expanded exemption for property up to $1,000 in value belonging to orphans, widows or certain veterans by adding veterans of the World War. (See 1927.) |
| 1937 | Set amount of revenue from property taxes for state purposes at $1,500,000 per year.<br><br>Amended the levy limits for the county current expense fund. |
| 1939 | Set amount of revenue from property taxes for state purposes at $1,000,000 per year.<br><br>Added $400,000 in property taxes for public assistance.<br><br>Added $1,000,000 in property taxes for public schools. |

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| 1939 (continued) | Amended the powers of the tax commission to include administration of the license tax on electricity, motor fuels tax, aircraft fuels tax, tax on beer, tax on malt syrup and malt extract, ore mining tax, and contractor's license tax that were all prior duties of the commissioner of law enforcement. |
| 1941 | Set amount of revenue from property taxes for state purposes at $2,150,000 per year.<br><br>(New-SB66) Exempted property used to produce electrical energy for pumping water for drainage. |
| 1943 | Set amount of revenue from property taxes for state purposes at $2,250,000 per year.<br><br>Required the assessment of electric current transmission lines belonging to rural electrification associations by the state board of equalization.<br><br>Expanded the exemption for property up to $1,000 in value belonging to orphans, widows or certain veterans by adding blind persons or veterans of World War II with a service connected disability. (See 1935.)<br><br>(New-SB111) Exempted operating property from taxation by any fire district unless by consent of the owner.<br><br>Amended the road tax to be the road and bridge tax and changed the levy limit. |
| 1945 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Created the tax commission as required by the Constitutional amendment approved in November 1944 giving it the powers of the former state board of equalization.<br><br>Expanded the exemption for property up to $1,000 in value belonging to orphans, widows or certain veterans by adding members of the Armed Forces for the duration of World War II and 6 months after. (See 1943.)<br><br>(New-SB66) Exempted registered aircraft.<br><br>Amended the levy limits for the county current expense fund.<br><br>Enacted a tax on cigarettes to be collected by the tax commission. |
| 1947 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Expanded the exemption for property up to $1,000 in value belonging to orphans, widows and certain veterans by adding all permanently disabled veterans of all wars. (See 1945.)<br><br>Repealed the requirement for the department of finance to investigate the assessment of property. |
| 1949 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Repealed the tax on malt syrup and malt extract.<br><br>Amended the levy limits on the county current expense fund. |

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| 1949 (continued) | Created the office of the state tax collector to collect and administer the license tax on electricity, motor fuels tax, aircraft fuels tax, beer tax, ore mining tax, contractor's license tax, chain store license tax, transfer and inheritance tax, express companies tax, income tax, dealers in dairy products tax, oleomargarine tax, cigarette tax, and punch boards and spindle tax. |
| 1951 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Repealed the requirement to assess merchant's stock.<br><br>Required the tax commission to assess and apportion pipeline companies. |
| 1953 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Amended the levy limits on the county current expense fund. |
| 1955 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>Required the county assessors to complete the revaluation of property within 6 years.<br><br>(New-HB72) Exempted personal property stored in a public warehouse in original container.<br><br>Organized a study committee to examine property taxes and the funding of state government. |
| 1957 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>(New-SB110) Exempted all property owned by any soil conservation district.<br><br>(New-SB106) Exempted certain personal property or operating property from taxation by any watershed improvement district.<br><br>(New-SB20) Exempted property belonging to nonprofit irrigation district or canal company and used for irrigation.<br><br>Required the tax commission to determine the ratio of assessment in each county to be used for equalization of the distribution of school funds and the state property tax levy.<br><br>Repealed the exemption for tools.<br><br>Set the limit for and authorized the boards of county commissioners to set a levy to fund the revaluation program.<br><br>Amended the levy limits on the county current expense fund. |
| 1959 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>(New-HB35) Required all new taxing districts to file legal descriptions with tax commission within 10 days of formation.<br><br>(New-HB129) Enacted the gross receipts tax on cooperative electric association in lieu of all other taxes; thereby, exempting property owned by them from property taxation.<br><br>(New-HB352) Required the assessment of trailer houses in addition to a registration fee. |

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| 1961 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>(New-HB17) Property exempt at beginning of tax year and changing status during that year is valued and taxed on quarterly basis.<br><br>(HB17) Reenacted exemptions: (See 1863 – 1890.)<br>Property of U.S. (except when permitted), state, county, municipal corporation, or school district;<br>Property of religious corporations or societies;<br>All public cemeteries and all public libraries;<br>Property of fraternal, benevolent, or charitable corporations or societies;<br>Growing crops;<br>Not patented mining claims; and<br>Hospitals and refuge homes.<br><br>(HB17) Reenacted exemptions:<br>Amended widows and veterans exemption exempting up to $1,000 in value of property not over $3,600 in value belonging to the following persons with income not over $3,600: blind persons, widows, fatherless children under 18, honorably discharged veterans of the Civil War, Spanish-American War, Philippine Insurrection, and Indian Wars, and disabled veterans of any war; (See 1863 – 1890, 1907, 1913, 1927, 1935, 1943; 1945 and 1947.)<br>Property used for school or educational purposes; (See 1893.)<br>Capital stock and deposits; (See 1893.)<br>Possessory rights to public lands; (See 1893.)<br>Dues or credit secured by mortgage, trust deed, or other liens; (See 1893.)<br>Irrigation water and structures and operating property of irrigation districts and canal companies; (See 1899 & 1957.)<br>Household goods, wearing apparel, and personal effects; (See 1901.)<br>Fruit and vegetables held for consumption; (See 1913.) and<br>Property used for generating and delivering electrical power for irrigation and drainage. (See 1921.)<br><br>New exemptions:<br>(HB17) Properly registered motor vehicles;<br>(HB120) Cooperative telephone lines from which no profit is derived (limited to systems with 25 or fewer customers); and<br>(HB182) Personal property owned by insurers or their agents or representatives.<br><br>Amended the levy limits on the county current expense fund. |
| 1963 | Set amount of revenue from property taxes for state purposes at $2,000,000 per year.<br><br>(New) (SB217) Facilities used to control air or water pollution.<br><br>(New) (HB274) Natural gas public utility property used for generating and delivering power for irrigation and drainage. |

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| 1963 (continued) | (New) (SB296) Personal property manufactured or processed in Idaho but shipped out of state. |
| 1965 | (SB246) Required a uniform method of assessing property, defining assessed value to be 20% of full cash value for real and personal property and 40% of full cash value for operating property.<br><br>(HB222) Enacted the Idaho Sales Tax Act and provisions prohibiting a property tax levy for state purposes while a sales tax is in effect.<br><br>(SB246) Clarified classification of property as real, personal, or operating.<br><br>Required the tax commission to describe the method of finding full cash value based on: earning capacity, relative location, desirability and functional use, reproduction cost less depreciation, comparison with other like properties of known or recognized value, and market value in the ordinary course of trade.<br><br>(HB42) Defined condominium.<br><br>(SB217) Reenacted air and water pollution control exemption.<br><br>New exemptions:<br>(HB152) All property owned by any urban renewal agency;<br>(SB186) Personal property in transit;<br>(SB186) Fruit and vegetables in transit; and<br>(SB186) Personal property sold or shipped out of state.<br><br>Amended the levy limits for the county current expense fund. |
| 1967 | (New-HB243) Exempted business inventory, including livestock, to become effective over a 4-year period.<br><br>Appropriate revenue from the sales tax fund to local taxing districts to make up for exempted business inventory.<br><br>Abolished the office of state tax collector and transferred all powers and duties to the tax commission.<br><br>(HB403) Required tax commission study of appraisal practices and required the value of all real, personal, or operating to be adjusted annually in equal increments to achieve 20% of full cash value by January 1, 1977 and organized a legislative Interim Tax Study Committee that contracted with Mr. Broley E. Travis to prepare a report on the appraisal and assessment of operating property and with Justin H. Haynes & Company to prepare a report on the appraisal and assessment of real and personal property.<br><br>(SB139) Amended the exemption to be $1,250 for property not over $6,000 in value belonging to the following persons with income not over $3,600: blind persons, widows, fatherless children under 18, honorably discharged veterans of the Civil War, Spanish-American War, Philippine Insurrection, and Indian Wars, and disabled veterans of any war. |

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| 1967 (continued) | (New-HB3) Exempted all property owned by any housing authority except by agreement.<br><br>In Idaho Telephone Co. v. Baird, the Idaho Supreme Court declared unconstitutional the law setting the assessed value at 20% for real and personal property and 40% for operating property. The Court cited the Idaho Constitution's requirements that a tax be proportional to the value of the property (Article 7, § 2) and that a tax be levied uniformly on the same class of subjects within a taxing district (Article 7, § 5) and said that the uniformity provision is not only violated when the tax is levied unevenly on the same class of subjects but when one class of property is assessed at a different percentage than another class within the same taxing district.<br><br>(SCR3) Urged all taxing districts to use all possible economy and discretion when setting levies. |
| 1969 | Created the board of tax appeals, consisting of three members appointed by the governor, to hear appeals from county boards of equalization and to hear appeals of operating property values or allocations filed by county assessors.<br><br>(New-HB59) Provided for inadvertently omitted property to be assessed on the subsequent roll.<br><br>Required the implementation of a continuing program of valuation to achieve the appraisal of all property at least every five years and to be funded by an annual levy of not more than two mills.<br><br>Established January 1 each year as the lien date.<br><br>Required the value of all real, personal, or operating property to be adjusted annually in equal increments to achieve 20% of market value by January 1, 1982.<br><br>Required the tax commission to define categories of property and equalize the valuations within and between the counties.<br><br>Required the tax commission to provide rules directing the determination of market value by the counties using recognized appraisal methods and techniques as set forth by the tax commission.<br><br>Limited the property tax portion of the budgets of taxing districts to the prior year's budget plus 4%, which could be exceeded upon 60% vote in an election held for such purpose or by petition to the tax commission citing extraordinary circumstances or conditions.<br><br>(New-HB59) For property valued $15,000 or less and owned by anyone age 65 or over, exempted any taxes exceeding the amount of the taxes for 1966 beginning with 1970 assessments.<br><br>Required plat maps to be prepared under tax commission rules to established scales and other criteria and all tracts to be numbered using a uniform numbering system established by the tax commission.<br><br>(New-HB59) Required the tax commission to provide an annual appraisal school.<br><br>Required the personal property declaration to be in a form prescribed by the tax commission. |

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| 1969 (continued) | Required the tax commission to prescribe the form for the assessment notice and tax bill, outlining the contents of said bill.<br><br>(New-HB251) Authorized each translator district to exempt certain property from taxation by itself.<br><br>Transferred personal property tax collection duties from the assessor to the tax collector (treasurer). |
| 1970 | (New-HB524) Required county assessors to report assessment ratio for each year to the Tax Commission.<br><br>Set maximum value at $15,000 and maximum income at $4,800 to be eligible for 65 and over exemption created in 1969 and changed the exemption to exempt the value of the dwelling exceeding the ratio of assessment for such property in 1966. (Replaced by property tax reduction program in 1974.)<br><br>Raised lower value limit from $6,000 to $15,000 and expanded exemption of property belonging to widows, blind persons, orphans, and honorably discharged veterans to include persons taken prisoner in a hostile action.<br><br>(HB599) Allowed county assessors to determine exempt portion of facilities, installations, or equipment providing pollution control. (See 1965.)<br><br>Lease or use of property belonging to fraternal, benevolent, or charitable organization for athletic or recreational activities, dormitories or residence halls, meeting rooms or halls, or auditoriums or club rooms, even when revenue is derived from such use, does not result in loss of exemption.<br><br>Exempted certain personal property or operating property from taxation by any watershed improvement district. (See 1957.)<br><br>(New-HB538) Exempted all real property owned by any county housing authority except by agreement.<br><br>Allowed adjustments to inventory replacement revenue based on variations from average revenues in property taxes on inventory in 1965, 1966, and 1967.<br><br>Set 2% penalty and 8% interest on delinquencies. *(Repealed 63-1102.)* |
| 1971 | (New-SB1086) Required actual and functional use to be a major consideration when determining the value of commercial or agricultural properties.<br><br>(New-HB54) Persons recognized for hardship are granted a $15,000 exemption for real and personal property.<br><br>Changed the operator's statements' filing deadline from the second Monday in May to April 30.<br><br>Repealed assessment of migratory livestock. |

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| 1971 (continued) | (New-HB215) Exempted all personal or operating property from taxation by any flood control district because only authorized to levy on real property.<br><br>Increased maximum limit from $3,600 to $4,800 for exemption of property belonging to widows, blind persons, orphans, honorably discharged veterans, and persons taken prisoner in a hostile action.<br><br>Limited the taxes exempted by the 65 and over exemption to $75.<br><br>Added water companies under jurisdiction of the public utilities commission to operating property subject to assessment by the tax commission.<br><br>Repealed 4% limit on growth of property tax funded budgets for taxing districts. |
| 1972 | Extended the exemption for property owned by religious organizations to include property with a combination of religious worship along with any nonprofit educational purposes and recreational activities.<br><br>(New-HB678) Rental property is taxable during the period of time that it is leased or rented and exempt during the period of time that it is in business inventory with owners required to report the monthly rental status by the first Monday in November for assessment on the subsequent roll.<br><br>(New-SB1348) Exempted all property owned by the Idaho Health facility authority.<br><br>(New-HB596) Exempted all property owned by any urban renewal agency with it becoming exempt on the date of acquisition. |
| 1973 | Required name and address of grantee to be included on conveyance of real property.<br><br>(HB83) Required taxing districts with altered boundaries to provide a complete legal description and map designating the boundaries of the altered part of the district.<br><br>Created interim study of farmland assessment practices, senior citizens' property tax relief, and operation and administration of the tax commission.<br><br>(HB181) Exempted property used to convey, store or provide water to irrigate land. (See 1961.)<br><br>(HB7) Removed $15,000 limit on hardship exemption. (See 1971.)<br><br>(New-SB1150) Exempted all property owned by the Idaho Health facility authority. |
| 1974 | (New-HB619) Created property tax reduction program with state reimbursement to taxing districts for reductions up to $200 granted to persons with less than $5,000 in household income who are 65 or over, fatherless children under 18, widows, disabled veterans, blind, or former prisoners taken by hostile force.<br><br>Repealed exemption for property belonging to widows, blind persons, orphans, and honorably discharged veterans to include persons taken prisoner in a hostile action. |

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| 1974 (continued) | (New-HB368) Exempted all real property owned by the Idaho Housing Agency except by agreement. |
| 1975 | Appropriated $1,948,900 for property tax reduction.<br><br>(HB10) Required assessor to determine the value of personal property from the information provided on the personal property declaration.<br><br>(HB256) Allowed the creation of weather modification districts with authority to levy property taxes on all taxable property within district.<br><br>(New-HB10) Repealed assessment of migratory livestock for property taxation.<br><br>(New-HB57) Expanded the exemption for hospital property owned by religious or benevolent entity to include leased medical equipment.<br><br>(New-HB247) Exempted properly registered recreation vehicles.<br><br>Allowed assessment of personal property for the current year and the prior year.<br><br>The term of office of the county assessor changed from 2 years to 4 years. |
| 1976 | Appropriated $1,669,400 for property tax reduction.<br><br>Increased maximum income for property tax reduction benefits to $5,500.<br><br>(HB606) Required the tax commission to provide an appraiser certification program with minimum requirements including period of time within which a county appraiser must become certified.<br><br>(HB381) Established missed property roll with appeal to BOE in January of the following year.<br><br>(SB1273) Defined tax code area and established the tax code area mapping system.<br><br>(New-SB1418) Exempted all property owned by any sewer and water district.<br><br>(HCR69) Established a committee to study taxes including the process of indexing values for property taxation. |
| 1977 | (New-HB272) Required the tax commission to develop, maintain, and enforce a uniform system for property tax assessment and taxation (Property Tax Assessment Assistance to Counties), including parcel numbering, requiring every assessor to use the computer software prescribed by the tax commission, and appropriating $200,000 for implementation.<br><br>Required the tax commission to establish procedures to assess mobile homes in the same manner as other residential housing.<br><br>(New-SB1022a) Exempted personal property owned by any credit union or the Idaho corporate credit union. |

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| 1977 (continued) | Appropriated $1,700,000 for property tax reduction. |
| 1978 | Appropriated $2,300,000 for property tax reduction.<br><br>Voters approved 1% Initiative limiting property taxes to 1% of 1978 market value, requiring two-thirds vote in the legislature to increase rate of property taxes and two-thirds vote of people to impose special taxes.<br><br>Added interstate water transportation tugs, boats, barges, equipment, and docks to the definition of operating property and defined public utility for property tax purposes.<br><br>(New-SB1457) Expanded exemption for properly registered vehicles to include properly registered boats.<br><br>Increased the maximum property tax reduction benefit to $400 and increased the maximum household income to $7,500.<br><br>Allows certain cities the option for hotel-motel taxes and liquor taxes with revenue to go to property tax relief fund. |
| 1979 | Appropriated $3,000,000 for property tax reduction.<br><br>(New-HB 166) Amended the 1% Initiative requiring market values to be at 1978 with all property to be appraised or indexed to achieve 100% of 1978 value by January 1, 1980, allowing an annual adjustment of values up to 2%, requiring a tax commission monitored comprehensive appraisal plan from each county specifying how 1978 market value plus inflation up to 2%, and froze most property tax budgets by limiting taxing districts to no more than the approved 1978 property tax budget without a two-thirds vote.<br><br>Added widowers to the property tax reduction program.<br><br>(New-SB1193) Defined land actively devoted to agriculture.<br><br>(New-HB215) Exempted the value in excess of the residential value for residential property continuously used solely for residential purposes in rezoned areas previously zoned residential.<br><br>Placed a one-year moratorium on ratio study for school district equalization.<br><br>Allowed computer generated documents instead of forms previously required in property tax assessment and taxation.<br><br>Authorized the tax commission to charge counties for Property Tax Assessment Assistance to Counties and deposit receipts in Property Tax Assistance Account.<br><br>Allowed supplemental maintenance and operation budget for junior colleges exempt from budget limitations of amended 1% Initiative upon majority approval of voters.<br><br>Changed interest rate on delinquent property taxes from 8% per year to 1% per month. |

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| 1979 (continued) | (New-SB1385) Expanded hardship exemption allowing cancellation of passed due property taxes as an extraordinary hardship exemption.<br><br>Repealed county authority to charge collection fee to taxing districts for collection of property taxes. |
| 1980 | Appropriated $3,000,000 for property tax reduction.<br><br>Expanded eligibility for property tax reduction benefits to include persons receiving disability benefits, increased maximum household income for qualifying claimants from $7,500 to $8,750, authorized the tax commission to make cost of living adjustments to the maximum income, and provided for subtraction of medical expenses when determining income eligibility requirements.<br><br>Required the use, whenever practical, of reproduction or replacement cost less depreciation when considering the cost approach to valuing depreciable property.<br><br>Required tax charges to be expressed as a percent of market value.<br><br>(New-HB748) Upon application exempted for 1981 20% of the market value of residential improvements used as a primary dwelling up to a maximum of $10,000 and required the subtraction of this exemption before payment of property tax reduction benefits. (First Idaho homeowner's exemption)<br><br>(New-HB402) Initiated the occupancy tax on newly constructed improvements to real property and applied all applicable property tax exemptions to the occupancy tax.<br><br>(New-HB697) Exempted the speculative portion of the value of land actively devoted to agriculture.<br><br>Exempted tort funds from the budget limitations resulting from the 1% Initiative.<br><br>Authorized prepayment of property taxes in certain situations.<br><br>Authorized administrative fee for motor vehicle registrations.<br><br>Authorized county commissioners to charge fees for services otherwise funded by property tax revenue.<br><br>Authorized taxing districts to impose and collect fees for services otherwise funded by property taxes.<br><br>(New-HB 795) Authorized taxing districts to increase non-exempt property tax portion of budget by 4% provided the cumulative tax levy was less than 1% of market value. Otherwise, this portion of the budget was frozen at 1979 amounts. |

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| 1981 | Appropriated $3,170,000 for property tax reduction.<br><br>Repealed the requirement that property be assessed at 1978 market value and adjusted annually at an inflation rate not to exceed 2%.<br><br>(New-HB 389) Repealed the freeze on property tax funded budgets of taxing districts, but imposed no more than the greater of a 5% increase or half of the percentage increase in value applied to the highest of the property tax funded budgets for 1978, 1979, 1980, or the prior year.<br>Limited the amount of revenue to be raised from property taxes to be no more than the amount advertised prior to adoption of the final budget.<br><br>Extended for one more year the exemption for 20% of the market value of owner occupied residential improvements up to $10,000.<br><br>(New-HB30) Expanded the exemption for financial instruments to include other intangible personal property.<br><br>Established the non-revocable option to declare a mobile home as real property.<br><br>Amended property tax reduction program to exclude public welfare recipients.<br><br>Provided for sales tax distribution to non-school taxing districts. |
| 1982 | Appropriated $3,245,400 for property tax reduction and provided for percentage reduction in claims for property tax reduction exceeding the amount of the appropriation.<br><br>Extended for one more year the exemption for 20% of the market value of owner occupied residential improvements up to $10,000.<br><br>Amended the continuing appraisal program to require at least 20% of each category of property be appraised each year and to require any property not included in this 20% to be indexed so all property is valued at current market value each year.<br><br>(New-HB648) Established the taxation of forestland and forest products based on forestland designated under the productivity option or bare land and yield tax option with the yield tax rate set at 3%.<br><br>Allowed taxes on improvements on exempt land to be paid in two installments. |
| 1983 | Appropriated $2,816,000 for property tax reduction.<br><br>(New-HB254) Implemented the initiative passed by the people to call for an exemption of 50% of the market value up to $50,000 on residential property; however, this legislation limited this exemption to owner occupied residential improvements.<br><br>Removed from jurisdiction of the state board of tax appeals authority to hear appeals on assessments of operating property and provided that such appeals must be to district court within 30 days of the notice of the value being sent to the operating property company. |

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| 1983 (Continued) | For the exemption for power used to pump irrigation water, required the companies to certify to the tax commission the amount refunded or credited against customers' bills.<br><br>(New-HB281) Imposed the fuels tax on aircraft fuel and exempted it from property tax.<br><br>Amended the 5% cap on property tax funded budgets allowing additional growth in the budget based on the current levy times 80% of the increase in value. |
| 1984 | Added $329,300 to the 1983 appropriation for property tax reduction<br><br>Appropriated $3,001,200 for property tax reduction.<br><br>Required value exempted for pollution control, hardship, benevolent and charitable, and homeowners to be reported on the abstract.<br><br>Repealed requirement that annexations by fire districts be contiguous.<br><br>Required records of property tax payments to be retained for five (5) years.<br><br>Excluded from the recapture tax forestland designated under the bare land and yield tax option being transferred to an owner with forestland designated under the productivity option.<br><br>Applied the yield tax to forest products harvested from non-designated forestlands used for agriculture.<br><br>Excluded property not providing utility service from rate base in public utility commission rate setting.<br><br>Required land surveys to be conducted so as to produce an unadjusted mathematical error of closure of not less than one part in five thousand.<br><br>Repealed requirement for owners to report non-registered motor vehicles to the assessor.<br><br>Increased the interest rate on delinquent property taxes from 8% to 12%. |
| 1985 | Appropriated $3,188,000 for property tax reduction.<br><br>(New-HB137) Empowered county commissioners to uniformly exempt all or part of the taxable personal property and unimproved real property from taxation by any fire district.<br><br>Allowed appeals that can be taken to the board of tax appeals to alternatively be taken to district court.<br><br>Exempted junior college tuition funds and policeman's retirement funds from the 5% cap on property tax funded budgets. |
| 1986 | Appropriated $3,188,000 for property tax reduction.<br><br>Subtracted $144,400 from the 1985 appropriation for property tax reduction.<br><br>Amended the 5% cap on property tax funded budgets replacing 80% of the increase in value with the lesser of the maximum levy or 105% of the prior year's levy rate.<br><br>Changed terminology from mobile home to manufactured home.<br><br>Limited to a maximum of three acres the size of the land eligible for the exemption as residential use property in areas where the zoning is changed to other than residential. (See 1979.) |

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| 1987 | Continuously appropriated funds for property tax reduction in the amount needed to pay the first half and second half reimbursement in full to the counties.<br>Removed yield tax revenue from the property tax funded budget cap.<br><br>Defined the procedure for the apportionment of the value of the operating property of railroads.<br><br>Limited revenue allocation areas (RAAs) to no more than 35 acres and only one existing in any urban renewal agency (URA) at the same time and established the base assessment roll within RAAs as the basis of revenue to taxing districts with the taxes on the increased value financing the URA. |
| 1988 | Deleted cable television from the definition of public utility and excluded mobile telephone services or pager service from that definition.<br><br>Authorized assessors to exclude assessments of reserved mineral rights with de minimis values meaning the value of the reserved mineral rights do not warrant the expenditure to appraise and assess.<br><br>Enacted the "Local Economic Development Act" extending RAAs to municipalities under 100,000.<br><br>Clarified the 5% cap on property tax funded budgets as being 5% above the highest of the prior three years instead of 1978, 1979, and 1980.<br><br>Required proposed areas for annexation to be contiguous with the annexing taxing district's boundary unless otherwise specifically allowed to be noncontiguous by law.<br><br>Defined non-household member for purposes of property tax reduction.<br><br>Allowed personal property tax payments to be made in two installments. |

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| 1989 | Required the mailing of the assessment notice by the first Monday in June and required statement on the assessment notice informing the property owner of the right and deadline to appeal.<br><br>Changed the date for the completion of the assessment of personal property from the second Monday of July to the fourth Monday of June, required the completion of the assessment of personal property for the subsequent roll by the fourth Monday of November, and required all remaining personal property discovered by December 31 to be assessed on the missed property roll.<br><br>Provided for personal property discovered between the fourth Monday in November and December 31 to be assessed on the second subsequent roll (Now Missed Property Roll).<br><br>Clarified manufactured home eligible to be used with a dealer's plate, designated as sheep or cow camps, or meeting the definition of recreational vehicles are exempt from property tax.<br><br>Required BOE to hear appeals received by the fourth Monday in June.<br><br>Provided for reporting of increment values on the abstract.<br><br>Required the complete mailing address of the grantee on instruments conveying property.<br>Allowed taxing districts to increase the property tax funded budget above the 5% budget or levy increase limit by two-thirds of any amount of allowed increase foregone for the current year.<br><br>Discontinued the closing of the property tax books during the audit and required the county treasurer to accept property tax payments during the audit and hold these payments in a tax custodial account.<br><br>Required the tax notice to be on forms prescribed by the state tax commission.<br><br>Reduced the interest on delinquent property taxes from 2% to 1% per month and reduced the time for right of redemption from 5 years to 3 years after date of issuance of tax deed. |
| 1990 | (New-HB713) Authorized the levying of property taxes on all taxable real property within herd districts; thereby, exempting personal property and operating property from taxation by herd districts.<br><br>(New-HB843) Created levee districts with authority to levy property taxes on real property; thereby, exempting personal property and operating property from taxation by levee districts.<br><br>Allowed county governments to receive grants from any source.<br><br>Granted the boards of county commissioners the authority to adjust penalties, interest, or fees on property taxes.<br><br>Authorized counties to create and levy property taxes for a justice fund. |
| 1990<br>(Continued) | Authorized the boards of county commissioners to either refund property taxes or apply the refund as a credit against the following year when refunds are ordered by any court or the board of tax appeals. |

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| 1991 | (New-HB318) Defined land to be agricultural and eligible for the exemption under Idaho Code section 63-602K when that land is used for wildlife habitat and owned by any entity qualifying as nonprofit under section 501(C)(3) of the Internal Revenue Code and Idaho Code section 63-602C and which is dedicated to conservation of wildlife or wildlife habitat.<br><br>**Repealed the limits on property tax increases and enacted truth in taxation provisions for property tax funded budget growth and limits on increases in property taxes. (Truth in Taxation – effective 1992 – 1994)**<br><br>Amended the definition of nonhousehold member for property tax reduction purposes to include persons receiving disability benefits and persons with proof of disability for whom the claimant provides care.<br><br>Established the county museum board as a separate taxing unit with independent authority to request approval of a property tax funded budget for which the board of county commissioners would levy on all taxable property in the county. |
| 1992 | (New-HB617) Made parcels of land, not less than 10 acres and owned by the Department of Fish and Game, subject to a fee in lieu of property taxes.<br>Authorized the state tax commission to provide information to the assessors about income tax filings for any person applying for homeowner's exemption.<br><br>Clarified designation of forestland for legislated property tax valuation is for 10-year period; each landowner must have designated forestland in same designation and designation of all lands may be changed at end of designation period.<br><br>Clarified claimant for property tax reduction must own and occupy dwelling as primary dwelling place, provided a definition of owner, and increased maximum benefits to $600 for 1992 and to $800 beginning 1993.<br><br>Required assessors to provide an inventory of exempt properties to the state tax commission.<br>Established procedure for correction of erroneous levies.<br><br>Amended truth-in-taxation, requiring advertisement of the proposed increase for property tax funded budgets that increased by more than 105% from the prior year.<br><br>Enacted procedures for correction of erroneous levies.<br><br>Prohibited the creation of any new school-community library district after June 30, 1994.<br><br>Allowed property taxes to be paid in part or full at any time with the total first half to be paid by December 20 and the total second half by June 20 of the following year with penalty and interest charged on any unpaid balance. |

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| 1993 | (New-HB300) Clarified that all property tax exemptions granted under Chapter 6, Title 63, must be annually approved by the county BOE.<br><br>Amended the occupancy tax law to require assessors to notify each occupancy taxpayer of his right to apply for the homeowner's exemption.<br><br>(New-HB313) Repealed the nonrevocable option of providing for mobile homes to become real property and enacted procedure for manufactured homes to be declared real property and procedure to reverse the declaration.<br><br>(New-HB389) Enacted provision requiring assessment of six or more lots in the same subdivision under the same ownership to recognize the time period needed to sell the lots in order to realize current market value. (Repealed in 1994.)<br><br>Clarified that any appeal to the board of tax appeals is a trial de novo.<br><br>Allowed recreation districts to only levy fees in lieu of property taxes and those fees must be uniform.<br><br>Required payment of penalty and interest on refunds of erroneous property taxes. |
| 1994 | (New-HB665) Amended exemption for government owned property to make properties that are inventory of the Farmers Home Administration subject to taxation like other property in the county.<br>(New-SB1364) Repealed 1993 provision about assessment of six or more lots in the same subdivision under the same ownership recognizing the time period needed to sell the lots in order to realize current market value.<br><br>Changed urban renewal law to allow creation of urban renewal areas in competitively disadvantaged border community areas that are areas within 25 miles of the state border.<br><br>Defined deferred taxes on forestland designated under the bare land/yield tax option.<br><br>Changed definition of owner for purposes of property tax reduction and homeowner's exemption to include revocable trusts.<br><br>Allowed surviving spouse to file claim for property tax reduction on behalf of deceased spouse.<br><br>Required all taxing districts to advertise any fee increase exceeding 5%.<br><br>Clarified all property tax liens are perpetual and continuous on all real and personal property. |
| 1995 | Clarified the definition of income for property tax reduction purposes to include the nontaxable amount of any individual retirement account excluding rollovers, repealed the requirement for a claimant to have owned and lived in property in this state in the year prior to applying for benefits, and defined occupied to mean actual use and possession. |

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| 1995 (Continued) | Repealed truth in taxation and limited non-school district property tax funded budgets to the highest from the prior 3 years plus 3% plus a factor for growth from new construction and annexation plus any foregone amount.<br><br>(New-HB198) Enacted the casualty loss exemption enabling the BOE to exempt all or part of the value of any real or personal property damaged by an event causing casualty loss.<br><br>Expanded the hardship exemption allowing disapproved property tax reduction claimants to be granted a cancellation of property taxes as a special hardship exemption.<br><br>Converted property tax mill levies to percent of taxable value.<br><br>Reduced the multiplier for determining the property tax funded portion of the school maintenance and operations budget from .004 to .003 and provided property tax replacement funding. |
| 1996<br>1 | Recodified Title 63, Idaho Code, effective January 1, 1997.<br><br>Changed large size forestland from minimum 2,000 acres to minimum 5,000 acres.<br><br>Changed yield tax making it (if not paid) a lien on the land where the timber was severed and on all real and personal property belonging to the owner of the land at the time of severance.<br><br>Clarified calculation of the property tax funded budget for consolidating fire districts.<br><br>Changed fire district law to require the board of county commissioners to submit the map and legal description to the assessor and recorder when approving boundary changes for a fire district.<br>Created authority for a local option sales or use tax for certain resort counties requiring 50% of the revenue receipts to be used for county property tax fund relief.<br><br>Authorized fire districts to reach agreements with public utility companies for fire protection service with the property of that utility company them subject to taxation by that fire district.<br><br>Authorized the district court under very specific conditions to order school districts to impose maintenance and operations levies and emergency fund levies in the maximum allowed by law.<br><br>Prohibited any transfer of money from one county fund to another without authorization by resolution of the board of county commissioners.<br><br>Prohibited any charge, other than property taxes, from being included on a property tax bill unless approved by the board of county commissioners.<br><br>Amended rules relating to valuation of operating property prohibiting the use of direct capitalization.<br><br>Clarified the definitions of income, household, claimant, and owner for property tax reduction purposes and allowed filing on behalf of deceased spouse who would have qualified on January 1. |

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| 1996 (continued) | Increased the maximum benefit for property tax reduction to $900 in 1996, $1,000 in 1997, $1,100 in 1998, and $1,200 in 1999 and increased the minimum benefit to $150 or actual taxes, whichever is less.<br><br>Modified the procedures for appealing property valuations requiring taxpayers to file the appeal in writing on county-provided forms, identifying the taxpayer, property, and reason for the appeal.<br><br>(New-SB1516) Enacted partial exemption for remediated land.<br><br>(New-HB700) Enacted the exemption for utilization of post-consumer or post-industrial waste.<br><br>New-HB746) Authorized the county commissioners to exempt by ordinance all or a portion of the personal property and/or unimproved real property within an ambulance district.<br><br>Changed the exemption for casualty loss to require written application on a form provided by the county on which the claimant, the date of loss, and the damaged or destroyed property must be identified and to provide for prorating the value to determine the amount of the exemption.<br><br>Amended the 5-year appraisal program providing that 20% of all taxable property be appraised annually not 20% of the property in each category, requiring a 5-year plan to be submitted to the state tax commission, and defining “adequate appraisal and valuation of all properties in any county.”<br><br>Changed procedures for petitioning for a hearing on the validity of a proposed bond and required the court upon such filing to identify the legal authority upon which the taxing district bases the proposed bond and whether the bond is permissible. |
| | Clarified that the office property belonging to the Idaho Housing and Finance Association is subject to property taxation.<br><br>Required any taxing district increasing any fee by more than 5% to advertise and hold a hearing on the proposed increase.<br><br>Modified the 1995 property tax funded budget limitation law, providing for the new construction roll.<br><br>Clarified calculation of the property tax funded budget for consolidating library districts.<br><br>Authorized extensions of payment of taxes as disaster relief in Presidential declared disaster. |
| 1997 | Technical cleanup for Recodification of Title 63, Idaho Code, effective January 1, 1997.<br><br>(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.<br><br>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. |

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| 1997 (Continued) | (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.<br><br>Provided a definition of cogenerators and provided these are not a public utility.<br><br>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.<br><br>Modified calculations of property tax funded budgets to include operating property annexation values provided by the State Tax Commission.<br><br>Allowed fire districts with certain conditions to increase the base property tax funded budget upon at least 60% voter approval.<br><br>Authorized extensions of payment of taxes as disaster relief when disaster declared by Governor.<br><br>Required options for payment of property taxes to be printed on the property tax bill. |
| 1998 | 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.<br><br>(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.<br><br>Deferred property taxes for certain charitable non-profit medical facilities.<br>(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.<br><br>(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.<br><br>Allowed county commissioners to cancel property taxes for casualty loss occurring after fourth Monday in June.<br><br>Modified the annual training program requiring training for county commissioners and appropriated money for this training.<br><br>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.<br><br>Allowed cities with certain conditions to increase the base property tax funded budget upon at least 60% voter approval.<br><br>Modified auditorium district law prohibiting such districts with populations of 25,000 or more from levying property taxes. |

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| 1999 | (New-HB154) Clarified real property owned by and personal property owned or leased by certain non-profit hospitals is exempt from property taxation.<br><br>Clarified definition of non-household member for purposes of property tax reduction.<br><br>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.<br><br>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.<br><br>Required all taxing districts to notify the county clerk by April 30 each year the date and location of the budget hearing.<br><br>Allowed library districts to increase the base property tax funded budget upon 2/3 voter approval.<br><br>Under certain conditions, allowed fire districts to increase the base property tax funded budget upon 2/3 voter approval.<br><br>Excluded cooperative service agencies from the 1995 cap on the property tax funded budget. |
| 2000 | Authorized the state tax commission to grant extensions of the 5-year appraisal plan under limited conditions.<br><br>(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.<br>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.<br><br>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.<br><br>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.<br><br>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.<br><br>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. |

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| 2000 (continued) | 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.<br><br>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. |

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| 2001 | (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.<br><br>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.<br><br>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.<br><br>Modified the homeowner's exemption and property tax reduction, extending eligibility to homes occupied after January 1 but before April 15.<br><br>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.<br><br>Modified manufactured home installation requirements requiring installations to be made according to the manufactured home installation standard.<br>Limited period of redemption to one year after issuance of tax deed. |
| 2002 | (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.<br><br>(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.<br><br>(New-HB652) Exempted low-income housing owned by certain nonprofit organizations.<br><br>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.<br><br>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. |

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| 2002 (Continued) | 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.<br><br>Clarified the definition of land actively devoted to agriculture providing a definition of contiguous.<br><br>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.<br><br>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.<br><br>Changed the provisions for manufactured homes becoming real property to include manufactured homes on certain leased land.<br><br>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.<br><br>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.<br>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. |
| 2003 | (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.<br><br>Clarified exemption for property owned by fraternal, benevolent, or charitable organizations making the law consistent with the business inventory exemption.<br><br>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.<br><br>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. |

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| 2003 (Continued) | 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.<br><br>Clarified the definition of occupied for occupancy tax purposes.<br><br>Required the new construction roll to be submitted to the state tax commission by the fourth Monday in July.<br><br>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.<br><br>Clarified that school emergency property tax funded budgets are certified to the county commissioners by the second Monday in September.<br><br>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.<br><br>Empowered district courts to impose educational necessity levies to raise property tax revenue to abate unsafe or unhealthy conditions in schools.<br><br>Authorized operation of revenue allocation areas within unincorporated areas of a county upon declaration of a need by the county commissioners. |
| 2004 | Clarified manufactured homes with dealer's plate or designated as sheep or cow camps are exempt from property taxes.<br><br>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.<br>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.<br><br>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.<br><br>Applied the occupancy tax to never previously occupied manufactured homes upon first occupancy.<br><br>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. |

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| 2004 (continued) | Clarified deferred property taxes are to be distributed in the same manner as other property taxes.<br><br>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. |

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| 2005 | (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).<br><br>(HB323A) Upon the owner meeting certain employment, pay and investment requirements, the county board of equalization **may** exempt, in part or whole, the value of structural components or investments otherwise eligible for investment tax credit (section 63-606A).<br><br>(HB253) The county board of equalization **may** 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).<br><br>(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).<br><br>(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.<br><br>Oct. 6 Property Tax Symposium held at Boise State University reviewed Idaho's current property tax system and outlined some alternatives.<br><br>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.<br><br>(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.<br><br>(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.<br><br>Homes owned by military personnel and leased while on active duty in a designated combat zone are eligible for the homeowner's exemption.<br><br>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. |

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| 2005 (continued) | 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.<br><br>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. |

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| 2006 | **(**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&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&O levy by .003, and increased the sales tax from 5% to 6%.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(HB 778) Amended Idaho Code Section 63-602E, clarifying property used for primarily nonprofit or charter school purposes is partially exempt.<br><br>(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.<br><br>(HB676) Repealed Idaho Code Section 63-602FF, the rural homesite partial exemption.<br><br>(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.<br><br>(HB763) Recodified fire district law (Chapter 14, Title 31, Idaho Code) relating to annexations.<br><br>(HB764) Exempted medical equipment leased to county hospitals.<br><br>(HB781) Required certain school district funds to be listed separately on the property tax bill. |

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| 2006<br>(continued) | (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.<br><br>(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.<br><br>(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.<br><br>(HB474) Amended Idaho Code Section 63-317, clarifying industrial property is subject to occupancy tax but operating property is not. |

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| 2007 | (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.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(HB181) Amended Idaho Code Section 33-2111A, reducing the maximum levy rate for a community college district from 0.16% to 0.125%.<br><br>(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. |
| 2007 (Continued) | (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.<br><br>(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.<br><br>(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.<br><br>(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. |
| 2008 | The maximum homeowner's exemption increased to $100,948 from $89,325 in 2007.<br><br>(HB 419) Added to Idaho Code Section 63-105A the requirement to establish a cadastral certification program. |

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| | (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.<br><br>(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.<br><br>(HB 544) Amended Idaho Code Section 63-713 increasing the income limit to $40,000 for the property tax deferral program. |
| 2008 (Continued) | (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.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(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. |
| 2009 | The maximum homeowner's exemption increased to $104,471 from $100,948 in 2008.<br><br>(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.<br><br>(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.<br><br>(HB 253) Added to Idaho Code Section 33-317 providing for a cooperative service agency school plant facility levy.<br><br>(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. |

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| 2010 | The maximum homeowner's exemption decreased to $101,153 from $104,471 in 2009.<br><br>(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.<br><br>(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. |
| 2011 | The maximum homeowner's exemption decreased to $92,040 from $101,153 in 2010.<br><br>(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.<br><br>(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.<br><br>(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 1and 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.<br><br>(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. |
| 2012 | The maximum homeowner's exemption decreased to $83,974 from $92,040 in 2011.<br><br>(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.<br><br>(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. |

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| | (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.<br><br>(HB584) Amended Idaho Code Section 63-602G to extend the homeowner's exemption for one year after the death of the eligible homeowner |
| 2013 | The maximum homeowner's exemption decreased to $81,000 from $83,974 in 2012.<br><br>(HB052) Amended Idaho Code Section 63-713 providing a definition of "sufficient equity" for the property tax deferral program.<br><br>(HB140) Amended Idaho Code Section 63-602A adding to list of exempt government property, Indian reservation lands.<br><br>(HB141) Added to Idaho Code Section 63-602OO providing an exemption for oil and gas wells.<br><br>(HB242) Amended Idaho Code Section 63-602W specifying the method that must be used to compute the amount of the site improvement exemption.<br><br>(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.<br><br>(SB1107) Amended Idaho Code Section 63-308 to permit the assessment notice to be transmitted electronically. |
| 2014 | The maximum homeowner's exemption increased to $83,920 from $81,000 in 2013.<br><br>(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 exits<br><br>(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.<br><br>(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.<br><br>(SB1236) Amends Code Section 63-902 to permit the property tax notice to be transmitted electronically |

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| 2015 | The maximum homeowner's exemption increased to $89,580 from $83,920 in 2014.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(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. |
| 2016 | The maximum homeowner's exemption increased to $94,745 from $89,580 in 2015.<br><br>(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.<br><br>(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.<br><br>(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.<br><br>(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. |
| 2017 | (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.<br><br>(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.<br><br>(HB153) Effective January 1, 2017 Amends I. C. 63-1705 extending timber valuation factors and procedures until January 1, 2022.<br><br>(HB207) Added 63-802(e) to allow taxing districts to disclaim the past year's forgone amount. |

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| 2017 (Continued) | (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. |
| 2018 | (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.<br><br>(HB0492) Added Section 63-705A providing a benefit for veterans with service-connected disability of 100%.<br><br>(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.<br><br>(HB0591) Amended 63-4502 (Idaho New Capital Investments Incentive Act of 2008) to include operating property in the exemption.<br><br>(HB0594a) Amended, repealed and re-enacted 63-602EE effecting an exemption for hops machinery and equipment until January 1, 2020. |
| 2019 | (HB062) Amends existing law to make property tax relief applicable to either the property tax or the occupancy tax.<br><br>(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.<br><br>(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.<br><br>(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 1st 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.<br><br>(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<br><br>(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. |

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| | (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%.<br><br>(HCR017) The concurrent Resolution is to reject, in its entirety, Docket No. 35-0103-1803 from the Idaho State Tax Commission<br><br>(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. |
| 2020 | (HB354) This legislation provides that when a taxing district sets a budget for less than the allowed 3%, creating a forgone balance, the district must explicitly reserve, through a public resolution, such unused portions in order to recover the reserved amount in a subsequent year.<br><br>(HB381) This bill adds the residency requirement to section 63-701 Idaho Code making Administrative Rule 701 obsolete, which will be deleted to conform with Governor Little's Red Tape Reduction Act.<br><br>(HB408) This bill establishes a new base amount for sales tax distribution by using the previous year's distribution to each city. Additionally, if sales tax collections increase, the first 1% is divided amongst all of the cities. If the state collects more than a 1% revenue increase over the previous year, the excess funds are only distributed to cities that receive less than their respective counterparts based on a per capita calculation.<br><br>(HB451) This legislation prevents land actively devoted to forestry from being annexed without the express written permission of the owner.<br><br>(HB491) This bill relates to ambulance service districts and cooperative agreements amending section 31-1430 Idaho Code to enable an intra-agency agreement and resource-sharing clause between an ambulance district and fire districts.<br><br>(HB517a) This legislation is to clarify an ambiguity between existing statues with regards to how delinquent local improvement district (LID) assessment installments are treated once those delinquencies have been certified to the county tax collector for collection.<br><br>(HB518a) This bill adds additional disclosure to the Property Tax Notices in section 74-109(1) Idaho Code. The additions of the expiration date of any bonds and the prior year's tax amounts will be placed on all property tax notices.<br><br>(HB521) This bill provides a sales and use tax exemption to large-scale data centers which invest $250 Million within a 5 year period and creates no less than 30 jobs within 2 years of commencing operations.<br><br>(HB552) This bill adds language that would increase the number of disabled veterans who are eligible to receive a property tax credit. The tax credit includes all disabled veterans who are being paid at the 100% disabled rate because they are unemployable due to their disability, but their actual service-connected disability may be less than 100%.<br><br>(HB553) The owners of 5,000 or more acres of forest land pay taxes according to a complex formula developed by the Committee on Forestland Taxation Methodology (CFTM). One variable in the formula is productivity classification, which measures the quality of soil, at the parcel level, for growing trees. This bill would limit changes to a parcel's productivity classification. Additionally, it would simplify the formula by indexing forest land values to average changes in stumpage values, as well as encouraging greater transparency and predictability. Finally, it would place the language detailing the implementation of the methodology, currently found in administrative rule, into statute. |

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| 2020 (Continued) | (HB560) This legislation amends the method for calculating agricultural land assessed values.<br><br>(HB562) This legislation removes the April 15th deadline to qualify for the homeowner's exemption. A homeowner can apply and receive the homeowner's exemption at any time throughout the calendar year starting on January 1, 2021.<br><br>(HB565) This legislation creates a procedure for landowners to file a petition with a flood control district seeking the district's approval to annex their land into the district.<br><br>(HB587) This legislation allows an urban renewal agency to enter into an agreement with a highway district to direct property taxes paid on increment within a Revenue Allocation Area (RAA) to be paid directly to the highway district.<br><br>(S1283) The purpose of this amendment is to provide a consistent method across all state agencies for any person to request a waiver, variance, or amendment of an existing Idaho Administrative Rules.<br><br>(S1332) This bill removes the governance of Ambulance Service Districts by the Board of County Commissioners and puts in place an independent commission which allows the district to operate across county boundaries.<br><br>(SCR134) This concurrent resolution would authorize the legislative council to appoint an interim committee to undertake and complete a study of property taxes and property tax revenue expenditures. |

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| 2021 | (HB 15) The due date for an assessment notice to be sent to a property owner on the subsequent property roll is moved from the fourth Monday in November to the third Monday in November. The fourth Monday is the due date for any appeals to be filed.<br><br>(HB 66aa) Ballot language is restricted by precluding additional information about other bond and levy obligations which are not impacted by the outcome of the ballot question. The legislation also<br>provides for nullification and penalty if provisions are violated.<br><br>(HB 73) The Uniform Accounting, Budgeting, and Financial Reporting procedures are established for counties, cities, urban renewal agencies, and all other local districts. All financial information will be published on the controller's Transparent Idaho website.<br><br>(HB 120) Qualified disabled veterans who applied before April 15th for the 100%<br>Disabled Veterans program may transfer their property tax reduction or occupancy tax reduction benefit to a new residence after April 15th but before October 15th.<br><br>(HB 252aa) The definition of "land actively devoted to agriculture" is amended to include pivot corners or land that is used to support he agricultural use of the qualifying property, such as land that is used to store agricultural commodities or equipment.<br><br>(HB 277) Property owners are allowed to have another person of their choosing represent them in a Board of Tax Appeals hearing or rehearing.<br><br>(HB 309) The Property Tax Deferral Program is amended to increase household income limits, adjust the interest rate, include properties that are part of a trust or life estate and increase the total amount of funding available from the State of Idaho. |

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| | (HB 389) This bill amends, repeals and adds to existing law provisions regarding the Homestead Exemption, PTR, the 100% Service-connected Disabled Veterans program, the Property Tax Deferral Program, and expands the personal property exemption. |
| 2022 | (HB 481) Amends section 63-705 Idaho Code to disqualify Circuit Breaker applicants whose home assessed value is the greater of $300,000 or 150% of the county median. Disqualified applicants will be referred to the Property Tax Deferral Program.<br><br>(HB) The bill authorizes a city to rebate property taxes at the discretion of the city council with an approved ordinance. Any rebate must not result in a property owner receiving more than the property owner paid in total property taxes. If the rebate follows the parameters of PTR, the Tax Commission must provide a list of those who received PTR benefits.<br><br>(HB 565aaS) This bill exempts all construction, logging, and personal property used in mining salable minerals.<br><br>(HB 673) This bill disqualifies land change of use from being added to the new construction roll as a means of increasing budget capacity for taxing districts.<br><br>(SB 1249) Amends section 63-802 Idaho Code to remove the 8% budget cap as it relates to the termination, modification, or de-annexation of Urban Renewal Revenue Allocation Areas (RAA). It also closes an unintended loophole regarding the use of foregone balances in property tax budgets.<br><br>(SB 1259) This legislation would exclude payments received by providers of the Certified Family Home program from their qualifying income when applying for Idaho's Circuit Breaker. |
| 2023 | (HB 51) This legislation requires the State Tax Commission to generate a universal assessment notice itemizing the market value of the taxpayer's property (2 yrs), property taxes by taxing district (2 yrs), percent change in property taxes per parcel (2 yrs), taxing district's budget hearing date, taxing district's phone number.<br><br>(HB166a) Private property owners the right to have an accessory dwelling unit (ADU) on owner-occupied residential property. The ADU can be a basement apartment or mother-in-law suites, attached but subordinate to a primary dwelling.<br><br>(HB 174aa) This legislation clarifies that agency policies and guidance shall not have the force and effect of law.<br><br>(HB 206aa) This bill creates an eight-year cycle for the review and approval of administrative rules by the Legislature. This bill also requires every proposed administrative rule to be approved by a concurrent resolution for the rule to be in effect following sine die. |

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| | (HB 230) The bill requires that upon request by the property owner, the assessor shall provide the property owner with the assessor's calculations of the income-producing property's market value, including any value exempted by statute.<br><br>(HB 258) Veterans with 100% service-connected permanent and total disability rating to make a one-time application for the special property tax or occupancy tax reduction under Title 63, Chapter 7 in Idaho Code and would be able to continuously receive this benefit in subsequent years.<br><br>(HB 292) This bill provides property tax relief by creating the School District Facilities Fund and the Homeowner Property Tax Relief Account, both of which are funded by state money.<br><br>(HB 328) Any data center making a capital investment of at least $250 Million in 5 years and creating and maintaining at least 30 new jobs in 2 years shall be added to the property tax base assessment roll. |