

2016 Legislative Session

Property Tax - House and Senate Bill Tracking Report – Final

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 0344	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I.C. §63-602AA changing the deadline for filing the hardship exemption from June 20 to the fourth Monday of June	July 1, 2016
HB 0345	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I.C. 63-1703 providing an appeal to the county board of equalization (BOE) of the assessor’s decision that the land no longer meets the definition of “forest land” in I.C. section 63-1701. The appeal must be filed within 30 days of the assessor’s notice to the taxpayer of the assessor’s decision to change the status; the taxpayer must be given a ten day BOE meeting notice.	Date of passage
HB 0358	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I.C 63-1312 deleting the tax commission requirement to notify the state board of education and the state dept. of education of each school district’s value. Also, a technical correction is provided in I.C. 63-3638(10)(d)(i) identifying the reference to I.C. 63-3638(e) as existing prior to July 1, 1970.	July 1, 2016
HB 0359	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I. C. 63-201(16) excluding operating property from levy calculations when the levy is to be made against real property only.	July 1, 2016
HB 0360	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I.C. 63-807 deleting the possibility that other provisions of law might allow a taxing district to levy property taxes in the same year that it forms.	January 1, 2017
HB 0391	Blake Youde Office of State Board of Education 208-332-1591	Law	Amends I.C. 63-315 deleting the requirement for the ISTC to report to the Board of Education the procedures used in computing the adjusted market value and showing statistical measures computed in the ratio study used to adjust market	July 1, 2016
HB 0406a	Rep. Terry Gestrin	Law	Adds a new section providing a process for the governing bodies of a water and/or sewer district and a city to include or remove area, within a city, to or from a water and/or sewer district by resolution and/or ordinance	July 1, 2016

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 0431	Rep. Janet Trujillo 208-332-1000	Law	Amends I.C. 63-602G setting the maximum homeowners' s exemption at \$100,000 or 50 percent of assessed value, whichever is less	July 1, 2016
HB 0474	Rep. Mike Moyle 208-332-1000	Law	Amends I.C. 63-802 to provide 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	July 1, 2016
HB 0534	Rep. Mike Moyle Sen. Jeff Siddoway 208-332-1000	Law	Rewrites I.C. 63-602JJ to include a property tax exemption for certain solar energy producing property and adds a 3-1/2% tax on gross solar earnings ((I.C. 63-3502B)(2)). Amends by adding I.C.63-3502(4) to provide that for purposes of the certification required by section 63-803, Idaho Code, and the limitations provided by section 63-802, Idaho Code, the solar energy taxes levied shall reduce the property tax to be levied to finance an annual budget, and shall not be included in the amount of property tax revenues to finance an annual budget for purposes of limitations on increases in the annual budget as provided in section 63-802,Idaho Code	Mostly July 1, 2016, Section 4 July 1, 2017
HB 0569	Rep. Dell Raybould 208-332-1000	Law	Amends I.C 42-3717 to allow for the dissolution of a water shed district that fails or ceases to function for two (2) or more years. The county commissioners may initiate such action upon their own volition.	Date of passage
HB 0606AA	Rep. Rick D Youngblood or Sen. Dan Johnson 208-332-1000	Law	Adds new I.C. 50-2913 establishing an UR plan central registry for all urban renewal agencies with the ISTC and penalties for failure to report. Provides that all agencies formed after July 1, 2016 which modify their plan outside the provisions described in the statute are subject to increment loss.	Sec. 7, Jan. 2017, Remainder July 1, 2016
S 1347a	Kelli Brassfield Idaho Association of Counties 208-345-9126	Law	Amends I.C. 31-808 to transfer the authority of handling excess proceeds from tax deed sales to the State Treasurer. Also deletes the provision for the transfer of these proceeds to the county indigent fund and corresponding provision to not count these funds in the application of the budget limitations provisions of I.C. 63-802	July 1, 2016
S 1360	Sen. Jim Rice 208-332-1423	Law	This legislation amends the requirements to present information to the Legislature for rules review to require a brief written summary of changes to documents referenced.	July 1, 2016

Adjourned March 25, 2016. Bills that were tracked but did not become law: HB409-PT exemption for sr. work force contributors; HB468-Cemetery consolidation process; HB539 park models defined; HB585 negotiated rules record; HB614 replacement funds for tribal lands exemption; HB634-trailer bill HOE effective date

