

APPENDIX G

Idaho Statutes

TITLE 63
REVENUE AND TAXATION
CHAPTER 1
DEPARTMENT OF REVENUE AND TAXATION

63-105. POWERS AND DUTIES -- GENERAL. In addition to all other powers and duties vested in it, the state tax commission shall have the power and duty:

(1) To assess and collect all taxes and administer all programs relating to taxes which are the responsibility of the state tax commission.

(2) To make, adopt and publish such rules as it may deem necessary and desirable to carry out the powers and duties imposed upon it by law, provided however, that all rules adopted by the state tax commission prior to the effective date of this 1996 amendatory act shall remain in full force and effect until such time as they may be rescinded or revised by the commission.

(3) To maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws of this state and to assist the executive and legislative departments in estimation of revenue, analysis of tax measures and determination of the administrative feasibility of proposed tax legislation.

(4) To prescribe forms and to specify and require information with relation to any duty or power of the state tax commission except as provided in section [63-219](#), Idaho Code.

(5) To ensure that statutory penalties are enforced, and proper complaint is made against persons derelict in duty under any law relating to assessment or equalization of taxes.

(6) To sue and be sued in the name of the state tax commission.

(7) To summon witnesses to appear before it or its agents to testify and/or produce for examination such books, papers, records or other data relating to any matter within its jurisdiction. However, no person shall be required to testify outside the county wherein he resides or the principal place of his business is located. Such summons to testify shall be issued and served in like manner as a subpoena to witnesses issued from the district court and shall be served without fee or mileage charge by the sheriff of the county, and return of service shall be made by the sheriff to the commission. Persons appearing before the commission or its agents in obedience to such a summons, shall, in the discretion of the commission, receive the same compensation as witnesses in the district court, to be paid upon claims presented against the state from any appropriation made for the administration of the provisions of this title, in the same manner as other claims against the state are presented and paid.

(8) To administer oaths and take affirmations of witnesses appearing before it. The power to administer oaths and take affirmations is vested in each member of the state tax commission, and its duly constituted agents. In case any witness shall fail or refuse to appear and testify before the state tax commission or its agents upon being summoned to appear as herein provided, the clerk of the district court of the county shall, upon demand of the state tax commission, any member thereof, or agent, issue a subpoena reciting the demand

therefor and summoning the witness to appear and testify at a time and place fixed; and violation of such subpoena or disobedience thereto shall be deemed and punished as a violation of any other subpoena issued from the district court.

(9) To report to the governor from time to time, and to furnish to the governor such assistance and information as may be required.

(10) To recommend to the governor in a report at least sixty (60) days before and to the legislature ten (10) days prior to the meeting of any regular session of the legislature such amendments, changes and modifications of the various tax laws necessary to remedy injustice and irregularities in taxation and to facilitate assessment and collection of taxes in the most economical and efficient manner.

History:

[63-105 added 1996, ch. 98, sec. 2, p. 311.]

63-105A. POWERS AND DUTIES -- PROPERTY TAX. The state tax commission shall be the state board of equalization. In addition to other powers and duties vested in it, the state tax commission shall have the power and duty:

(1) To supervise and coordinate the work of the several county boards of equalization.

(2) To secure, tabulate and keep records of valuations of all classes of property throughout the state, and for that purpose, to have access to all records and files of state offices and departments and county and municipal offices, and to require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of public utilities for rate-making purposes, to file reports with the state tax commission, giving such information as to valuation and the source thereof. The nature and kind of the tabulations, records of valuations and requirements from public officers as stated herein, shall be in such form and cover such valuations as the state tax commission may prescribe.

(3) To coordinate and direct a system of property taxation throughout the state.

(4) To require all assessments of property in this state to be made according to law; and for that purpose to correct, when it finds the same to be erroneous, any assessments made in any county, and require correction of the county assessment records accordingly.

(5) To prescribe forms and to specify and require information with relation to any duty or power of the state tax commission except as provided in section [63-219](#), Idaho Code.

(6) To instruct, guide, direct and assist the county assessors and county boards of equalization as to the methods best calculated to secure uniformity in the assessment and equalization of property taxes, to the end that all property shall be assessed and taxed as required by law.

(7) To reconvene, whenever the state tax commission may deem necessary, any county board of equalization, notwithstanding the limitations of [chapter 5, title 63](#), Idaho Code, for equalization purposes and for correction of errors. The county board of equalization, when so reconvened, shall have no power to transact any business except that for which it is specially reconvened, or such as may be brought before it by the state tax commission.

(8) To require prosecuting attorneys to institute and prosecute actions and proceedings in respect to penalties, forfeitures, removals and punishments for violations of law in connection with the assessment and taxation of property. It shall be the duty of such officers to comply promptly with the requirements of the state tax commission in that relation.

(9) To require individuals, partnerships, companies, associations and corporations to furnish such information as the state tax commission may require concerning their capital, funded or other debt, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts which may be needed to

enable the state tax commission to ascertain the value and the relative tax burden borne by all kinds of property in the state, and to require from all state and local officers such information as may be necessary to the proper discharge of the duties of the state tax commission.

(10) To visit, as a state tax commission or by individual members or agents thereof, whenever the state tax commission shall deem it necessary, each county of the state, for the investigation and direction of the work and methods of assessment and equalization, and to ascertain whether or not the provisions of law requiring the assessment of all property, not exempt from taxation, and just equalization of the same have been or are being properly administered and enforced.

(11) To carefully examine all cases where evasion or violation of the laws of assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein existing laws are defective or are improperly or negligently administered.

(12) To correct its own errors in property assessment at any time before the first Monday in November, and report such correction to the county auditor and county tax collector, who shall thereupon enter the correction upon the operating property roll.

(13) To apportion annually to the state and the respective counties any moneys received by the state from the United States or any agency thereof, as payments in lieu of property taxes; provided, that said moneys shall be apportioned in the same amounts, and to the same governmental divisions as the property taxes, in lieu of which payments are made, would be apportioned, if they were levied. The state treasurer and the state controller shall be bound, in making distribution of moneys so received, by the apportionment ordered by the state tax commission.

(14) To make administrative construction of property tax law whenever necessary or requested by any officer acting under such laws and until judicially overruled, such administrative construction shall be binding upon the inquiring officer and all others acting under such laws.

(15) To require the attendance of any assessor in the state at such time and place as may be designated by the commission, and the actual and necessary expenses of any assessor in attending any such meeting shall be a legal claim against his county.

(16) To analyze the work of county assessors at any time and to have and possess all rights and powers of such assessors for the examination of persons and property, and for the discovery of property subject to taxation; and if it shall ascertain that any taxable property is omitted from the property rolls or is not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the state tax commission to place such property on the property rolls, or correct such incorrect assessment or valuation, the tax commission shall have the power to prepare a supplemental roll, which supplemental roll shall include all property required by the tax commission to be placed on the property roll and all corrections to be made. Such supplement

shall be filed with the assessor's property roll, and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original property rolls inconsistent therewith, and shall be submitted therewith to the county board of equalization.

(17) To provide a program of education and an annual appraisal school for its employees, for county commissioners and for the assessors of the various counties of this state. Additionally, the state tax commission shall provide for the establishment of a property tax appraiser and cadastral certification program. Such program shall include, as a minimum, a written examination prepared, administered and graded under the supervision and control of an examination committee; such committee is to be composed as the state tax commission may provide by rule. The state tax commission's rules shall include, but need not be limited to, the following:

(a) The composition of the examination committee, provided however, that the committee shall include a representative of the counties, an agent of the state tax commission and a representative of a professional appraisal association within this state. The representative of the counties together with the representatives of such professional appraisal association shall constitute a majority of the committee.

(b) The frequency with which the examination shall be given.

(c) A reasonable review procedure by which examinees having complaints may seek review of the examination committee.

(d) The establishment of a reasonable period of time within which a county appraiser must meet the certification requirements as a condition to continued employment by the county as a certified property tax appraiser.

(18) To report at least quarterly to the revenue and taxation committee of the house of representatives and to the joint senate finance-house appropriations committee on its program to assist the counties with the property tax assessments.

(19) To transmit to the governor and to the legislature, an annual report, with the state tax commission's recommendations as to such legislation as will correct or eliminate defects in the operations of the property tax laws and will equalize taxation within the state. Said annual report shall include a comprehensive study of the property tax laws and detailed statistical information concerning the operation of the property tax laws of this state. Said report shall be submitted prior to the meeting of any regular session of the legislature.

(20) To maintain a forest land and forest product tax section to perform the functions and duties of the state tax commission under the provisions of [chapter 17, title 63](#), Idaho Code.

History:

[63-105A, added 1996, ch. 98, sec. 2, p. 313; am. 1998, ch. 200, sec. 1, p. 714; am. 2008, ch. 52, sec. 1, p. 128.]

TITLE 63
REVENUE AND TAXATION
CHAPTER 2
DEFINITIONS -- GENERAL PROVISIONS

63-208. RULES PERTAINING TO MARKET VALUE -- DUTY OF ASSESSORS. (1) It shall be the duty of the state tax commission to prepare and distribute to each county assessor and the county commissioners within the state of Idaho, rules prescribing and directing the manner in which market value for assessment purposes is to be determined for the purpose of taxation. The rules promulgated by the state tax commission shall require each assessor to find market value for assessment purposes of all property, except that expressly exempt under [chapter 6, title 63](#), Idaho Code, within his county according to recognized appraisal methods and techniques as set forth by the state tax commission; provided, that the actual and functional use shall be a major consideration when determining market value for assessment purposes.

(2) To maximize uniformity and equity in assessment of different categories of property, such rules shall, to the extent practical, require the use of reproduction or replacement cost less depreciation as opposed to historic cost less depreciation whenever cost is considered as a single or one (1) of several factors in establishing the market value of depreciable property. The state tax commission shall also prepare and distribute amendments and changes to the rules as shall be necessary in order to carry out the intent and purposes of this title. The rules shall be in the form as the commission shall direct, and shall be made available upon request to other public officers and the general public in reasonable quantities without charge. In ascertaining the market value for assessment purposes of any item of property, the assessor of each county shall, and is required to, abide by, adhere to and conform with rules promulgated by the state tax commission.

History:

[63-208 added 1996, ch. 98, sec. 3, p. 322.]

TITLE 63
REVENUE AND TAXATION
CHAPTER 3
ASSESSMENT OF REAL AND PERSONAL PROPERTY

63-301. TIME OF ASSESSMENT -- PROPERTY ROLL, SUBSEQUENT PROPERTY ROLL AND MISSED PROPERTY ROLL. (1) The assessor shall complete an assessment of all real and personal property in his county which is subject to assessment by him on or before the fourth Monday of June. In making such assessment, the assessor shall determine, according to recognized appraisal methods and techniques, the market value for assessment purposes of real and personal property. Said assessments shall be entered on the property roll. After the aforesaid date, any property which has been omitted from the property roll shall be entered on the subsequent property roll and submitted to the county commissioners meeting as a board of equalization, from the fourth Monday of November through the first Monday of December of the current year, or entered on the missed property roll and submitted during the county board of equalization's monthly meeting in January of the following year.

(2) The market value for assessment purposes of each parcel of property subject to assessment shall be listed on the appropriate roll, as defined in subsection (1) of this section, by category of property established and defined pursuant to section [63-109](#), Idaho Code.

History:

[63-301 added 1996, ch. 98, sec. 4, p. 327.]

63-308. VALUATION ASSESSMENT NOTICE TO BE FURNISHED TAXPAYER. (1) At the taxpayer's request, on a form provided by the assessor, the valuation assessment notice may be transmitted electronically to the taxpayer.

(2) The valuation assessment notice required under the provisions of this chapter shall be delivered or may be transmitted electronically, as that term is defined in section [63-115](#), Idaho Code, if electronic transmission is requested by the taxpayer, to the taxpayer, or to his agent or representative, or mailed to the taxpayer, or to his agent or representative at his last known post office address no later than the first Monday in June. The original valuation assessment notice so mailed or transmitted electronically must contain notices of all meetings of the board of equalization prescribed by this title for the purposes of equalizing assessments of property, and for granting exemptions from taxation. The notice shall, in clear terms, inform the taxpayer of the assessed market value for assessment purposes of his property for the current year, and his right to appeal to the county board of equalization. The state tax commission may require that other data or information be shown on the form.

(3) In case any changes or corrections are made by the assessor from the original valuation assessment notice, the assessor shall immediately transmit electronically or mail a corrected valuation assessment notice to the taxpayer, or his agent or representative.

(4) If the taxpayer is one other than the equitable titleholder, such as an escrowee, trustee of trust deed or other third party, the taxpayer shall transmit electronically or mail to the equitable titleholder a true copy of the valuation assessment notice on or before the second Monday in June.

(5) For property entered and assessed on the subsequent property roll pursuant to section [63-311](#), Idaho Code, the valuation assessment notice shall be transmitted electronically to the taxpayer, his agent or representative, or mailed to the taxpayer, or to his agent or representative at his last known post office address as soon as possible after it is prepared, but not later than the fourth Monday in November.

(6) For property entered and assessed on the missed property roll pursuant to section [63-311](#), Idaho Code, the valuation assessment notice shall be transmitted electronically to the taxpayer, his agent or representative, or mailed to the taxpayer, or to his agent or representative at his last known post office address as soon as possible after it is prepared, but not later than the first Monday of January of the following year.

History:

[63-308 added 1996, ch. 98, sec. 4, p. 330; am. 2013, ch. 191, sec. 1, p. 472.]

63-310. COMPLETION AND DELIVERY OF PROPERTY ROLL. The assessor must certify the completion of the property roll on or before the fourth Monday of June in each year, and must, on or before that date, deliver the completed property roll, together with all claims for exemptions from assessment or taxation to the clerk of the board. The property roll and claims for exemptions must remain in the office of the clerk until the second Monday of July for the inspection of all persons interested.

History:

[63-310 added 1996, ch. 98, sec. 4, p. 331.]

63-311. COMPLETION AND DELIVERY OF SUBSEQUENT AND MISSED PROPERTY ROLLS. (1) The assessor shall assess all personal property and all improvements to real property except as otherwise provided in section [63-317](#), Idaho Code, which have been completed or discovered between the fourth Monday of June and the fourth Monday of November and which were not included on the property roll delivered on the fourth Monday of June, and shall enter such assessments on the subsequent property roll to be delivered to the clerk of the board on the fourth Monday of November of the current year.

(2) If other real or personal property is discovered and assessed between the fourth Monday of November and December 31st, it shall be assessed and entered on the missed property roll to be delivered to the clerk of the board on the first Monday of January of the following year.

(3) Personal property coming into the state from without the state after the first day of January shall be assessed as of the date of its entry into the state as follows; if before the first day of April, for its full market value for assessment purposes; if on the first day of April and before the first day of July, for three-fourths (3/4) of its full market value for assessment purposes; if on the first day of July and before the first day of October, for one-half (1/2) of its full market value for assessment purposes; and if on the first day of October and on or before the thirty-first day of December, for one-fourth (1/4) of its full market value for assessment purposes, and the taxes so levied thereupon shall be a first and prior lien on such property from the date of its entry into the state so assessed, and upon all other personal or real property, belonging to the same owner, and no personal property of any kind shall be exempt from such lien.

History:

[63-311 added 1996, ch. 98, sec. 4, p. 331.]

TITLE 63
REVENUE AND TAXATION
CHAPTER 5
EQUALIZATION OF ASSESSMENTS

63-501. MEETING OF COMMISSIONERS AS A BOARD OF EQUALIZATION. (1) The county commissioners of each county shall convene as a board of equalization at least once in every month of the year up to the fourth Monday of June for the purpose of equalizing the assessments of property on the property roll and shall meet on the aforesaid date in each year:

(a) To complete the equalization of assessments on all property which has not yet been equalized; and

(b) To hear appeals of assessment or exemption of property which are received on or before the end of each county's normal business hours on the fourth Monday of June.

Upon meeting to complete the equalization of assessments, the board of equalization shall continue in session from day to day until equalization of the assessments of such property has been completed and shall also hear and determine complaints upon allowing or disallowing exemptions under chapter 6, title 63, Idaho Code. The board of equalization must complete such business and adjourn as a board of equalization on the second Monday of July, provided that the board of equalization may adjourn any time prior to the aforesaid date when they have completed all of the business as a board of equalization.

The county assessor or his designee shall attend all meetings of the county commissioners in session as a board of equalization and he may make any statements or introduce testimony and examine witnesses on questions before the board of equalization relating to the assessments.

(2) The county commissioners of each county in this state shall meet as a board of equalization on the fourth Monday of November in each year for the purpose of:

(a) Equalizing the assessments of all property entered upon the subsequent property roll;

(b) Determining complaints and hearing appeals in regard to the assessment of such property;

(c) Allowing or disallowing exemptions and cancellations claimed under the provisions of this title affecting the assessment or taxation of property entered upon the rolls, and having a settlement with the assessor and tax collector.

The board of equalization shall complete its business and adjourn on or before the first Monday of December in each year, but if other personal or real property is discovered and assessed after the subsequent board of equalization has adjourned, and is entered on the missed property roll, the taxpayer may appeal that assessment to the county commissioners meeting as a board of equalization, for the purposes stated in subsection (2)(a), (b) and (c) of this section, during its monthly meeting in January of the following year, provided however, that said meeting must be no sooner than the first Monday in January.

History:

[63-501 added 1996, ch. 98, sec. 6, p. 343; am. 2012, ch. 4, sec. 1, p. 6.]

63-501A. TAXPAYER'S RIGHT TO APPEAL. (1) Taxpayers may file an appeal of an assessment or exemption decision with the county board of equalization. An appeal shall be made in writing on a form provided by the county board of equalization or assessor and must identify the taxpayer, the property which is the subject of the appeal and the reason for the appeal. An appeal of an assessment listed on the property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of June. An appeal of an assessment listed on the subsequent property roll must be filed on or before the end of the county's normal business hours on the fourth Monday of November. An appeal of an assessment listed on the missed property roll must be filed on or before the board of equalization adjourns on the day of its January meeting. The board of equalization may consider an appeal only if it is timely filed.

(2) Appeals from the county board of equalization shall be made pursuant to section [63-511](#), Idaho Code.

History:

[63-501A, added 1996, ch. 98, sec. 6, p. 343; am. 1997, ch. 117, sec. 18, p. 319; am. 2012, ch. 4, sec. 2, p. 7.]

63-502. FUNCTION OF BOARD OF EQUALIZATION ON ASSESSMENTS. The function of the board of equalization shall be confined strictly to assuring that the market value for assessment purposes of property has been found by the assessor, and to the functions provided for in [chapter 6, title 63](#), Idaho Code, relating to exemptions from taxation. It is hereby made the duty of the board of equalization to enforce and compel a proper classification and assessment of all property required under the provisions of this title to be entered on the property rolls, and in so doing, the board of equalization shall examine the rolls and shall raise or cause to be raised, or lower or cause to be lowered, the assessment of any property which in the judgment of the board has not been properly assessed. The board of equalization must examine and act upon all complaints filed with the board in regard to the assessed value of any property entered on the property rolls and must correct any assessment improperly made. The taxpayer shall have the burden of proof in seeking affirmative relief to establish that the determination of the assessor is erroneous, including any determination of assessed value. A preponderance of the evidence shall suffice to sustain the burden of proof.

History:

[63-502 added 1996, ch. 98, sec. 6, p. 344; am. 2003, ch. 266, sec. 2, p. 704.]

63-505. PRODUCTION OF EVIDENCE BY COUNTY OFFICIALS AND OTHERS. The board of equalization may require the attendance of any county officer or deputy, who must furnish the board with any information which may be had from the records in his office and which the board may deem necessary in equalizing the assessments, and may also subpoena witnesses and hear evidence in all matters relating to the assessment of property, and may arbitrarily assess the property of any person refusing to appear or testify, and any assessment so made shall be conclusive on all questions of assessment in any court or proceeding.

History:

[63-505 added 1996, ch. 98, sec. 6, p. 345.]

63-506. NOTICE TO TAXPAYER OF NEW ASSESSMENTS AND CHANGES. The board of equalization must, before taking final action in equalizing the assessed value of the property of any person refusing to appear and testify, or in increasing the assessed value of any property, notify the owner thereof, or his agent or representative, of its intention to do so, and require such person to appear forthwith before the board and make objection, if he has any. The board may direct the notice to be served personally upon the owner, or his agent or representative; or, it may direct the clerk to serve the notice by mail, addressed to such owner, or his agent or representative, at his last known post office address. In the case of service by mail, the board of equalization shall not take final action until ten (10) working days after the mailing of such notice, unless the owner, or his agent, or representative, shall sooner appear. If the owner is one other than the equitable titleholder, such as an escrowee, trustee of trust deed or other third party, the owner shall, within ten (10) days, deliver to the equitable titleholder a true copy of the notice from the board of equalization.

History:

[63-506 added 1996, ch. 98, sec. 6, p. 345; am. 2007, ch. 15, sec. 1, p. 27.]

63-507. RECORD OF PROCEEDINGS. The clerk of the board must record in the official minutes all proceedings of the county commissioners relating to the equalization of assessments, the allowance of exemptions, and all changes, corrections and orders made by the board of equalization, and the names of all persons who have appeared before the board of equalization and who have been heard upon matters affecting the assessment of property.

History:

[63-507 added 1996, ch. 98, sec. 6, p. 345.]

63-509. DELIVERY OF ROLLS TO COUNTY AUDITOR -- ABSTRACTS OF ROLLS. (1) On or before the second Monday of July the board of equalization must deliver the property rolls, with all changes, corrections and additions and exemptions from taxation entered therein, to the county auditor. It shall be the duty of the county auditor to cause to be prepared the roll for delivery to the county tax collector on or before the first Monday of November. It shall be the duty of the county auditor to cause to be prepared a total of the amount and value of each category of property and prepare an abstract of all the property entered upon the roll in the manner and form required by the state tax commission. Such forms must show, but need not be limited to, the market value for assessment purposes of all property by categories, and the exemptions from taxation allowed by categories. Any abstracts needed by and prepared for the state tax commission must be delivered by certified mail to the state tax commission by the fourth Monday of July. The abstracts will show the increment value as defined in section [50-2903](#), Idaho Code, in any revenue allocation area established pursuant to chapters 20 and 29, [title 50](#), Idaho Code, and the value of exemptions granted pursuant to sections [63-602G](#), [63-602K](#), [63-602P](#), [63-602X](#), [63-602AA](#), [63-602BB](#) and [63-602CC](#), Idaho Code, as well as the net taxable value for each of the categories. The abstracts shall be prepared and duly verified and must show a correct classification of all the property in accordance with the classification of such property upon the property roll, and all matters and things required to be shown upon the abstracts must be entered.

(2) The subsequent property roll shall be delivered to the county auditor as soon as possible after the first Monday in December. The county auditor shall deliver the subsequent property roll to the county tax collector without delay.

(3) The missed property roll shall be delivered to the county auditor as soon as possible, but no later than the first Monday in March of the succeeding year. The county auditor shall deliver the missed property roll to the county tax collector without delay.

(4) The county auditor must cause to be prepared abstracts of the combined subsequent and missed property rolls as prescribed in subsection (1) and submit the abstracts by certified mail to the state tax commission on or before the first Monday in March of the

succeeding year.

History:

[63-509, added 1996, ch. 98, sec. 6, p. 346; am. 1997, ch. 117, sec. 19, p. 319; am. 2013, ch. 21, sec. 3, p. 36.]

63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. (1) Any time within thirty (30) days after mailing of notice of a decision of the board of equalization, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the board of equalization, or the failure of the board of equalization to act may be taken to the board of tax appeals. Such appeal may only be filed by the property owner, the assessor, the state tax commission or by a person aggrieved when he deems such action illegal or prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal.

(2) Notice of such appeal stating the grounds therefor shall be filed with the county auditor, who shall forthwith transmit to the board of tax appeals a copy of said notice, together with a certified copy of the minutes of the proceedings of the board of equalization resulting in such act, order or proceeding, or a certificate to be furnished by the clerk of the board that said board of equalization has failed to act in the time required by law on any complaint, protest, objection, application or petition in regard to assessment of the complainant's property, or a petition of the state tax commission. The county auditor shall also forthwith transmit all evidence taken in connection with the matter appealed. The county auditor shall submit all such appeals to the board of tax appeals within thirty (30) days of being notified of the appeal. The board of tax appeals may receive further evidence and will hear the appeal as provided in [chapter 38, title 63](#), Idaho Code.

(3) Any appeal that may be taken to the board of tax appeals may, during the same time period, be taken to the district court for the county in which the property is located.

(4) In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. A preponderance of the evidence shall suffice to sustain the burden of proof. The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall

grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate.

History:

[63-511 added 1996, ch. 98, sec. 6, p. 347; am. 1999, ch. 107, sec. 1, p. 335; am. 2003, ch. 266, sec. 3, p. 704; am. 2013, ch. 24, sec. 1, p. 45.]

TITLE 63
REVENUE AND TAXATION
CHAPTER 6
EXEMPTIONS FROM TAXATION

63-602. PROPERTY EXEMPT FROM TAXATION. (1) Property shall be exempt from taxation as provided in titles 21, 22, 25, 26, 31, 33, 39, 41, 42, 49, 50, 67 and 70, Idaho Code, and in chapters 6, 24, 30, 35 and 45, [title 63](#), Idaho Code; provided, that no deduction shall be made in assessment of shares of capital stock of any corporation or association for exemptions claimed under this section, and provided further, that the term "full cash value" wherever used in this act shall mean the actual assessed value of the property as to which an exemption is claimed.

(2) The use of the words "exclusive" or "exclusively" in this chapter shall mean used exclusively for any one (1) or more, or any combination of, the exempt purposes provided hereunder and property used for more than one (1) exempt purpose, pursuant to the provisions of sections [63-602A](#) through [63-602NN](#), Idaho Code, shall be exempt from taxation hereunder so long as the property is used exclusively for one (1) or more or any combination of the exempt purposes provided hereunder.

(3) All exemptions from property taxation claimed shall be approved annually by the board of county commissioners or unless otherwise provided:

(a) Exemptions pursuant to sections [63-602A](#), [63-602F](#), [63-602I](#), [63-602J](#), [63-602K](#) for land of more than five (5) contiguous acres, [63-602L](#)(1), [63-602M](#), [63-602R](#), [63-602S](#), [63-602U](#), [63-602V](#), [63-602W](#), [63-602Z](#), [63-602DD](#)(1), [63-602EE](#), [63-2431](#), [63-3502](#), [63-3502A](#) and [63-3502B](#), Idaho Code, do not require application or approval by the board of county commissioners. For all other exemptions in [title 63](#), Idaho Code, the process of applying is as specified in the exemption statutes or, if no process is specified and application is necessary to identify the property eligible for the exemption, annual application is required. Exemptions in other titles require no application.

(b) For exemptions that require an application, provided such exemptions are for property otherwise subject to assessment by the county assessor, the application must be made to the county commissioners by April 15 and the taxpayer and county assessor must be notified of any decision by May 15, unless otherwise provided by law. The decision of the county commissioners and any subsequent assessment notices sent to the taxpayer may be appealed to the county board of equalization pursuant to sections [63-501](#) and [63-501A](#), Idaho Code.

(c) For exemptions that require an application, provided such exemptions are for property otherwise subject to assessment by the state tax commission, application for exemption shall be included with the annual operator's statement as required pursuant to section [63-404](#), Idaho Code. Notice of the decision and its effect on the assessment will be provided in accordance with procedures specified in [chapter 4, title 63](#), Idaho Code. Appeals shall be to the state tax commission in accordance with section [63-407](#), Idaho Code.

History:

[63-602 added 1996, ch. 98, sec. 7, p. 348; am. 2010, ch. 133, sec. 1, p. 283; am. 2012, ch. 4, sec. 3, p. 7.]

TITLE 63
REVENUE AND TAXATION
CHAPTER 38
BOARD OF TAX APPEALS

63-3813. CONCLUSIVE DECISION. In all cases which are not appealed to the district court within the prescribed time, the decision of the board of tax appeals shall be conclusive and all records shall be corrected to comply with the decision of the board. A final decision or order of the board of tax appeals directing a market value change for taxable property that is not further appealed shall be fixed for the current year appealed and there shall be no increase in value for the subsequent assessment year when no physical change occurs to the property; provided however, that annual trending or equalization applied to all properties of a property class or category within the county or a clearly defined area shall still apply. If the order requires repayment or refund of taxes these shall be repaid or refunded by the proper authorities and, if the order affirms or establishes a liability for the payment of taxes, the usual procedure for collection of such taxes shall continue or commence.

History:

[63-3813, added 1969, ch. 453, sec. 13, p. 1195; am. 2002, ch. 332, sec. 1, p. 938.]

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 23
MISCELLANEOUS PROVISIONS

67-2342. GOVERNING BODIES -- REQUIREMENT FOR OPEN PUBLIC MEETINGS. (1) Except as provided below, all meetings of a governing body of a public agency shall be open to the public and all persons shall be permitted to attend any meeting except as otherwise provided by this act. No decision at a meeting of a governing body of a public agency shall be made by secret ballot.

(2) Deliberations of the board of tax appeals created in [chapter 38, title 63](#), Idaho Code, the public utilities commission and the industrial commission in a fully submitted adjudicatory proceeding in which hearings, if any are required, have been completed, and in which the legal rights, duties or privileges of a party are to be determined are not required by this act to take place in a meeting open to the public. Such deliberations may, however, be made and/or conducted in a public meeting at the discretion of the agency.

(3) Meetings of the Idaho life and health insurance guaranty association established under [chapter 43, title 41](#), Idaho Code, the Idaho insurance guaranty association established under [chapter 36, title 41](#), Idaho Code, and the surplus line association approved by the director of the Idaho department of insurance as authorized under [chapter 12, title 41](#), Idaho Code, are not required by this act to take place in a meeting open to the public.

(4) A governing body shall not hold a meeting at any place where discrimination on the basis of race, creed, color, sex, age or national origin is practiced.

(5) All meetings may be conducted using telecommunications devices which enable all members of a governing body participating in the meeting to communicate with each other. Such devices may include, but are not limited to, telephone or video conferencing devices and similar communications equipment. Participation by a member of the governing body through telecommunications devices shall constitute presence in person by such member at the meeting; provided however, that at least one (1) member of the governing body, or the director of the public agency, or the chief administrative officer of the public agency shall be physically present at the location designated in the meeting notice, as required under [section 67-2343](#), Idaho Code, to ensure that the public may attend such meeting in person. The communications among members of a governing body must be audible to the public attending the meeting in person and the members of the governing body.

History:

[67-2342, added 1974, ch. 187, sec. 3, p. 1492; am. 1977, ch. 173, sec. 1, p. 445; am. 1992, ch. 155, sec. 2, p. 507; am. 1998, ch. 305, sec. 1, p. 1006; am. 2002, ch. 290, sec. 1, p. 839; am. 2004, ch. 101, sec. 1, p. 357.]