

IDAPA 35 – STATE TAX COMMISSION

35.01.03 – PROPERTY TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0103-1803

NOTICE OF INTENT TO PROMULGATE RULES – NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Section 67-5220, Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Sections 63-105A and 63-802, Idaho Code.

MEETING SCHEDULE: Negotiated meetings will be scheduled and all scheduled meetings shall be posted and made accessible on the agency website at the address listed below.

The meeting site(s) will be accessible to persons with disabilities, if needed. Requests for accommodation must be made not later than five (5) days prior to the meeting to the agency address below.

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

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

Upon conclusion of the negotiated rulemaking, any unresolved issues, all key issues considered, and conclusions reached during the negotiated rulemaking will be addressed in a written summary. The summary will be made available to interested persons who contact the agency or, if the agency chooses, the summary may be posted on the agency website.

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

Property Tax Rule 600 – Recently enacted HB 559 provides a property tax exemption to property during construction provided the property will fulfill a purpose that is exempt. Clarification is provided to explain that the exemption is applicable based on planned use and eventual ownership, and not on current ownership of the property. For example, land and a building to be used as a church and under construction and owned by a contractor may be eligible for the exemption offered by Section 63-1305C, Idaho Code.

Property Tax Rule 616 - Currently agricultural equipment that is personal property and used exclusively for the production of field crops is exempt from property tax under Section 63-602EE, Idaho Code. This rule describes the difference between the production of field crops and the processing of field crops.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule, contact Alan Dornfest, (208) 334-7742. For general questions, contact Kimberlee Stratton, (208) 334-7544. Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before July 25, 2018.

DATED this 8th day of June, 2018.

Alan Dornfest, Tax Policy Supervisor
State Tax Commission/Property Tax
P.O. Box 36
Boise, ID 83722-0410
(208) 334-7742