



Eric Milstead  
Director

# Legislative Services Office

## Idaho State Legislature

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### MEMORANDUM

**TO:** Rules Review Subcommittee of the Senate Local Government & Taxation Committee and the House Revenue & Taxation Committee

**FROM:** Principal Legislative Research Analyst - Brooke Brouman

**DATE:** October 21, 2014

**SUBJECT:** State Tax Commission - Property Tax

IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1403)

IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1406)

**(1) IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1403):** The State Tax Commission's proposed rule makes the following changes:

(a) Revises the property tax appraiser certification requirements by removing a provision that allows applicants to receive credit for Commission Course No. 1 by passing an examination and by adding a provision that allows applicants to take one course and challenge the second required course by passing a test; and

(b) Revises the cadastral certification requirements by removing a provision that allows applicants to receive credit for the Commission's Basic Mapping Course by passing an examination and by adding a provision that allows applicants to take one required course and challenge the second required course by passing a test.

Negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the August 6, 2014 Idaho Administrative Bulletin.

The proposed rule is within the authority granted to the Commission in Section 63-105, Idaho Code.

**(2) IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1406):** The State Tax Commission's proposed rule clarifies that operating property required to be assessed by the Commission shall include gathering lines regardless of whether such lines are owned or operated in conjunction with a public utility, and shall also include property owned by the same taxpayer and associated with the extraction or production of any oil or gas to be carried by such gathering lines.

Negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the August 6, 2014 Idaho Administrative Bulletin.

The proposed rule is within the authority granted to the Commission in Section 63-105, Idaho Code.

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