

## A Fresh Look at Idaho Property Tax Rules

Legal Alert  
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*American Property Tax Counsel*

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The State Tax Commission's Property Tax Rules Committee has been busy reviewing all Idaho property tax rules to determine which ones to eliminate. This is part of a general review of all Idaho administrative rules. Idaho has an unusual system whereby the legislature must vote on whether to continue rules forward each year; if they do not, all rules expire at the end of June. The 2019 legislative session failed to pass this annual "drop dead" bill, thus handing Gov. Brad Little an opportunity to streamline regulations and choose which temporary rules he will adopt until the legislature convenes again in 2020.

Committee Co-chair Kathylynn Ireland says that most property tax rules will become temporary rules on July 1. Rules that are not needed will find a new home in a manual; though no longer binding regulations, they will continue to exist as guidance and will be available online.