

## PROPERTY TAX OPTIONS/PAYMENTS

### Tax Payment Cycles and Due Dates Due Dates - Primary Roll

In the State of Idaho, the property tax year runs from January 1st to December 31st, a calendar year.

All taxes on property assessed on the "Primary" Assessment Roll for the tax year are billed by the 4th Monday in November with a due date of December 20th (or the first business day following).

The taxpayer is given the option of paying the taxes in full or in two equal halves on or before December 20th of the tax year. The second half must then be paid no later than June 20th of the following year. If the 20th falls on a weekend, the due date will be extended to the first business day following the 20th.

If the first half of the tax amount is not paid by the December 20th due date, a late charge [Idaho Code 63-201(7)] equal to 2% of the delinquent first half amount is added to the first half tax amount. Interest at the rate of 1% per month (Idaho Code 63-1001) will accrue on the delinquent first half tax beginning on January 1st. (Idaho Code 63-903)

If the second half of the tax amount is not paid on or before June 20th of the following year, that half becomes delinquent and a 2% late charge is added.. Interest on delinquent second half taxes is calculated at the rate of 1% per month dating back to January 1st of that year.

Taxpayers often have difficulty understanding why, if they pay their second half taxes only a few days after the June 20th due date, they must pay six months of interest on the delinquent second half. Under Idaho Code, the full year taxes are DUE on December 20th. To ease the burden of payment of the taxes in a lump sum, however, the law gives the taxpayer the option of paying one-half of the tax amount on or before December 20th and deferring payment (an extension) of the second half taxes until June 20th of the following year without any late charge or interest. If, however, the payment is not received (or postmarked) by June 20th, the late charge and interest is added as if the tax became delinquent after the original December 20th due date.

Please Note: Additional collection procedures exist on delinquent Mobile Home and Personal Property taxes. These procedures include additional fees, loss of the extension option on the second half, and collection by the sheriff on a Warrant of Distrain.

Tax Bills  
(Idaho Code 63-902)

Idaho Code 63-902 specifies the tax billing procedure for property taxes. There is only one required billing under State Code and that is the bill that must be mailed on or before the fourth Monday of November in each year. The delinquent notices that Bannock County sends out are courtesy billings, provided as a service to taxpayers of Bannock County. This particular code section also states what information must be on the tax notice.

Of significant interest is subsection (9) "Failure to mail such property tax notice, or receipt of said notice by the taxpayer, shall not invalidate the property taxes, or any proceedings in the collection of property taxes, or any proceedings in the foreclosure of property tax liens." Simplified this means that late charges, interest and warrant fees, etc., must be paid even if the bill is not received by the taxpayer.

Note: The Treasurer's Office Includes with your Current Tax Notice the June 20<sup>th</sup> Second Half Payment Stub as well as a Reminder.

Postmark Accepted as Payment by Due Date  
[Idaho Code 63-217-1(a)]

If the payment is postmarked on or before the due date, it will be accepted as paid on or before the due date. A postage meter cancellation is not an acceptable post office cancellation mark.

Partial Payments

We can accept partial payments of any amount at any time on delinquent taxes. Interest will continue to accrue on the unpaid delinquent balance at the rate of 1% per month. Partial prepayments can be applied toward current year or future taxes on both real, mobile home and personal property.

Sub-roll and Occupancy  
(Properties with late entries on current year or new construction)

**YOU WILL RECEIVE TWO (2) NOTICES.**

The first tax notice for the land will be mailed in November and due December 20<sup>th</sup> and June 20<sup>th</sup>.

The second tax notice for Sub-roll and Occupancy will be mailed after January 1<sup>st</sup> of the current year. The due date will be indicated on the billing.

The second installment will be due on or before June 20<sup>th</sup>. This tax notice is prorated from the time of occupancy or completion to December 31<sup>st</sup> of the previous year.

The Occupancy bills may not be coded for billing directly to your mortgage company. If your mortgage company will be paying the bill, please forward it to them immediately.

Sub-roll bills are late entries to the tax roll, and may not be coded for billing directly to your mortgage company. If your mortgage company will be paying the bill, please forward it to them immediately.

Mail Early—payments mailed must be postmarked on or before the 20<sup>th</sup> due date and have a US Postal cancellation mark to be considered current. A postage meter is not an acceptable postal cancellation.

### Due Date Exceptions

Exceptions to the basic due date rules for property taxes may occur under the following circumstances:

- Demand Tax Bill - Business Personal Property - If a business closes or equipment sells, the assessor/treasurer may request that a Demand Tax Bill be issued for immediate collection of business personal property tax.
- Demand Tax Bill - Manufactured Home (Burned/Demolished/Moved/Sold) - If the assessor/treasurer discovers that a manufactured home in his/her area has burned or has been demolished, moved or sold without prepayment of the current year taxes, the assessor/treasurer will request that a Demand Tax Bill be issued for immediate collection.
- Extended Due Dates - Due to Adjustment/Refund or other special circumstance - If an adjustment has been approved, a revised billing may be sent showing an extended due date.