

## FREQUENT QUESTIONS REGARDING THE SALE OF BANNOCK COUNTY TAX DEED PROPERTIES

### 1. DOES THE TAXING AUTHORITY SELL TAX LIEN CERTIFICATES OR DEEDS?

We do not sell tax lien certificates or deeds in Idaho. If property taxes on real property become three (3) years delinquent, the county takes title to the property through a process called "Tax Deed". This process involves extensive research to make sure that all individuals who are a legal "party in interest" (Idaho Code 63-1005) are notified of the delinquency and given an opportunity to pay the tax and retain their interest. In Bannock County the tax deed hearing is held in June of each year.

### 2. HOW IS THE TAX DEED PROPERTY SOLD?

The county commissioners control the decisions to sell property acquired through tax deed. Idaho Code 31-808 outlines the powers and duties of the Board of Commissioners with regard to tax deed sales. In Bannock County when tax deed properties are to be sold the Bannock County Commissioners will schedule a public auction. See Idaho Code 31-808

### 3. WHEN AND WHERE ARE AUCTIONS HELD? HOW DO I FIND OUT IF AN AUCTION IS SCHEDULED?

The public auction is held at the Bannock County Courthouse, located at 624 East Center, Pocatello, Idaho. The county commissioners will advertise in the Idaho State Journal with date, time and location, and the list of properties to be offered at the public auction.

### 4. CAN I GET MORE DETAILED INFORMATION ON THE PROPERTIES TO BE SOLD? WHERE?

You may visit the Bannock County Assessor's office at 624 East Center, Room 204 any time during regular business hours, Monday through Friday 8:00 am to 5:00 pm.

Basic information on individual parcels can also be picked up at the Bannock County Treasurer's Office at 624 East Center, Room 203, upon finalization of the auction listing.

### 5. HOW IS THE MINIMUM BID SET?

The tax deed bids start at the amount of taxes owing, including any late charge, interest and costs.

### 6. WHAT ARE THE RULES OF SALE REGARDING PAYMENT?

Terms of sale are determined by the commissioners, requiring payment in full in cash, by cashier's check or bank wire transfer (guaranteed funds) received no later than 5:00 p.m. on the sale date.

### 7. WHAT IS THE PROCESS FOR GETTING A DEED TO THE PROPERTY?

Bannock County issues a Quit Claim Deed upon the sale of property taken through tax deed. (See Idaho Code 63-1005 – One-year possession under tax deed conclusive as to regularity of proceedings.)

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**BANNOCK COUNTY MAKES NO REPRESENTATION OR GUARANTEE AS TO THE ACCESSIBILITY, VALUE OR USABILITY OF THE PROPERTIES TO BE AUCTIONED.**