

PROPERTY TAX INFORMATION FOR  
BANNOCK COUNTY TAXPAYERS

Bannock County Treasurer, Radene Barker  
P.O. Box 4626, Pocatello, ID 83205  
(208) 236-7220

The Treasurer's Office is located in the Bannock County Courthouse at 624 East Center, Room 203, Pocatello, Idaho, 83201.

When visiting the Courthouse, you must pass through a security checkpoint at the three (3) entrances. If you carry scissors, pocket knife, pepper spray, fingernail file, etc., you will be asked to return these items to your car before entering the building.

For your convenience a drop box is located on 624 East Center Street in front of the Courthouse. This allows the citizens of Bannock County to drop their tax payments off instead of standing in line during our busy times.

When are property taxes due?

Property taxes are due each year or before December 20th. If you choose to pay in two (2) installments, the first half is due on December 20th with the second half due on or before June 20th of the following year.

Sub-roll/Occupancy billings may also be mailed in the event of a correction or late addition to the tax roll. If a structure is completed midyear or a personal property declaration is not received when due, a sub-roll billing may result.

Sub-roll billings on new construction, late additions and corrections to the roll are due on February 20th as indicated on the billing. If the 20th falls on a weekend, the due date is extended to the first business day following the 20th.

How and where do I pay my taxes?

Pay by mail and make sure your envelope is US postmarked on or before the due date. If mailing close to the deadline, we strongly suggest that you have your envelope postmarked at the postal counter rather than dropping it in the box, to be sure it is properly dated. Only payments with a USPS postmark on or before the due date will be accepted as current. Please send the bill stub with your payment to help us process your taxes efficiently.

Pay in person at the Treasurer's Office, 624 East Center Street, Room 203, Pocatello, Idaho. Office hours are 8-5 Monday - Friday. We accept checks, cashier's checks, money orders and cash. We now accept credit card payments or E-Checks at the Treasurer's Office. There will be a Convenience Fee assessed by Official Payments.

**EASY PAYMENT VIA PHONE OR INTERNET**

To pay by PHONE using your credit card call the toll-free number 1-800-2PAY-TAX (1-800-272-9829). Have your parcel number and bill number available when you make the call. Follow the telephone prompts to "local taxes" and then, choose "Bannock County." For telephone payments enter Jurisdiction Code 2225 when prompted.

To pay over the INTERNET using your credit card, click on [the "Pay Taxes by Credit Card" link](#) to access the Official Payments website at: [Official Payments](#).

Can I make partial payments or get a head start on future years taxes?

Partial payments toward real property delinquent taxes are accepted (any amount, any time) and are applied to tax, costs, interest and late charge in the proportion each bears to the total amount due.

Partial payments can be applied toward current year or future taxes on all property types. Any remaining balance may be paid according to the standard schedules and regulations for property tax collection.

Once any part of a personal property or manufactured home tax becomes delinquent, the unpaid portion of the entire tax shall immediately become due and payable.

What if my payment is late?

A late charge equal to 2% of any unpaid portion of the first half of the tax is added after the due date. Interest accrues daily, at 1% per month, beginning January 1st of the year following the December 20th first half due date. When any portion of a manufactured home or personal property tax becomes delinquent, a Warrant of Distraint is issued to the County Sheriff for collection. Full payment of all tax, late charge, warrant fees and interest is required to release the warrant.

What information is on my tax bill?

The parcel number, property type and address or legal description is found on the top left hand corner of the tax notice. If prior year taxes are owing the delinquent year is highlighted in the pink box and also on the payment stubs. Since the amount due on the tax bill reflects only the current year tax amount, please call our office at 1-208-236-7220 for payoff amounts on prior year taxes, including late charge and interest. Payments are applied first to the oldest delinquency.

The Tax Distribution located on the right of your bill, includes a listing of Taxing Districts receiving revenue from your payment, including the district name, levy and tax dollar amount.

Idaho Code provides for the collection of unpaid balances owed to certain agencies, by certification of the balance due to the property tax roll. If you have questions regarding certifications or special assessments listed on your bill, call the taxing district.

The total levy is multiplied by the taxable value, and then certifications and/or special assessments are added to equal the TOTAL TAXES BILLED. Tax credits, prepayments, circuit breaker and/or hardship exemptions are then deducted to determine the TOTAL TAXES DUE. The back of the tax bill includes detailed information about the laws related to payment of taxes and delinquencies.

I received TWO bills but I only have one property. Why?

- If your new home was completed midyear and assessed after April, you may receive a "Sub-roll/Occupancy" bill in January (due February 20th) in addition to the "Real Property" billing issued in November, which represents tax on the land. When the home is completed and occupied, the home value is prorated and taxes billed on a "Sub-roll/Occupancy" tax roll.

- 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.
- If you own a business, you may receive a real property tax bill for the land and buildings and a business personal property tax bill on furniture, fixtures and equipment used in your business.

#### Will I be sent any OTHER NOTICES?

The Treasurer's office Does Not mail out Second half reminders. Delinquent notices are mailed in February and July on all parcels with delinquent balances. Failure to receive a bill does not excuse the taxpayer from paying taxes, late charge and interest accrued, if any.

#### How can I get HELP with my taxes?

Property tax relief is available through the Homeowner's exemption, State Circuit Breaker Program and the Hardship exemption. You must apply for Homeowner's Exemptions and/or Circuit Breaker benefits with the Assessor's office before April 15.

The Homeowner's Exemption reduces the taxable value of your primary residence by one-half of the combined value of the primary residence and the land (up to 1 acre). You only need to apply for the Homeowner's Exemption the first year you own and occupy a home. For further information call your Assessor's office.

The Circuit Breaker is an income-based benefit for individuals 65+, disabled or widowed at any age, blind, fatherless or motherless children under 18 years of age, former prisoner of war/hostage, veteran with a 10%+ service-connected disability or a veteran receiving a VA pension for a non-service-connected disability. The benefit is calculated based on a sliding scale according to your income. Application must be received by April 15th of each year. Contact the Bannock County Assessor at 208-236-7260 or email [kjohnson@bannockcounty.us](mailto:kjohnson@bannockcounty.us) for more information or to receive an application.

Hardship Exemptions for prior year taxes are considered on a case-by-case basis and granted at the discretion of the County Commissioners at public hearing, based upon the financial status of the applicant and other related circumstances (Idaho Code 63-711). The property owner can apply at any time of the year at the Commissioner's Office.

#### My MORTGAGE COMPANY should pay this tax. Why did you send me a bill?

If you received an original tax bill with a tear-off payment stub, and your mortgage company should be paying the tax, please send the bill to them immediately, keeping a copy for your records.

Just prior to our billing, the mortgage companies notify us of the tax parcels they expect to pay. The Treasurer's Office receives a CD which automatically downloads a computer code to each parcel for which billing is requested. The mortgage company receives an electronic billing for each of their coded accounts. If the payment is not mailed prior to the due date, late charge and interest will be added.

What is the notice I received from the Assessor and how does it relate to taxes?

Assessment notices are issued to inform you of the value of the property and/or improvements. Pay close attention to the assessment notice, as the value listed will be used in calculating your tax bill in November. Instructions for appeal of the value are on the back of the assessment notice.

Appeals must be filed immediately upon receipt of the assessment notice. For further information contact the Assessor's office at 208-236-7260.

What are MY responsibilities as a property owner and taxpayer?

- Be aware of the important dates and deadlines shown on this website for payments, applications for property tax relief and assessment appeals.
- It is particularly important that you be aware of your property tax due dates. Tax bills are mailed on each parcel. However, failure to receive a tax bill does not excuse the taxpayer from paying the taxes, late charges and interest accrued, if any.
- When mailing your tax payment, be sure the envelope is US postmarked on or before the due date.
- Be sure to notify the Assessor's Office whenever your mailing address changes.
- If you will be traveling or out of the country at the time taxes are due, contact our office for an "estimated tax amount" so that you can prepay or make other arrangements to pay by the due date.
- Proof of payment of property taxes is the responsibility of the taxpayer [Idaho Code 63-1306(2)]. Be sure to keep accurate records, receipts and cancelled checks documenting your payment.

Where does my tax money go?

The Tax Summary on your bill lists all districts receiving revenue from your property taxes. If you have questions regarding the services they provide, telephone numbers are listed on this website so you can contact them directly.

#### FOR INFORMATION CALL:

Questions regarding the taxing districts that receive revenue from your property taxes:

Numbers are listed on this website under Taxing Districts

Questions regarding the assessed value of your property:

Bannock County Assessor, Dave Packer 208-236-7260

Email [davep@bannockcounty.us](mailto:davep@bannockcounty.us)

Questions regarding your tax bill:

Bannock County Treasurer, Radene Barker 208-236-7220

Email [radeneb@bannockcounty.us](mailto:radeneb@bannockcounty.us)

Other questions:

Bannock County Commissioners 208-236-7210

Email [cindyf@bannockcounty.us](mailto:cindyf@bannockcounty.us)