

★ ★ ★ COLLECTION OF TAXES ★ ★ ★

NOTE: A 2% LATE CHARGE IS CHARGED ON LATE PAYMENTS MADE BETWEEN DECEMBER 21 AND DECEMBER 31. BEGINNING JANUARY 1, INTEREST ON THE DELINQUENT TAX AND LATE CHARGE IS CALCULATED AT THE RATE OF 1% PER MONTH ON THE DELINQUENT TAX AND LATE CHARGE.

**Payment of a tax delinquency.**

When a tax becomes delinquent, payments are posted to the roll and applied to costs, interest, late charge and delinquent tax in the proportion each bears to the total amount due.  
See IDAHO CODE 63-1002.

**Filing of material by mail. Date effective.**

A post office cancellation is considered the filing date. A postage meter is not an acceptable post office cancellation mark.  
See IDAHO CODE 63-217.

**Effect of failure to receive notice.**

If you do not receive a tax notice on property, this does not excuse the late charge and interest for non-payment.  
See IDAHO CODE 63-902(9).

**REAL PROPERTY**

All taxes extended on the property roll are payable on or before December 20. The taxes may be paid in two equal halves. If the first half is not paid on or before December 20, that half becomes delinquent and a 2% late charge must be added. Interest on the delinquent tax and late charge is calculated at the rate of 1% per month beginning January 1 of the following year. If the first half tax has been paid in part, late charge and interest are calculated on the remaining first half tax. If the second half is not paid on or before June 20, that half becomes delinquent and a 2% late charge must be added. Interest on the delinquent tax and late charge is calculated at the rate of 1% per month beginning January 1 of that year. If the second half tax has been paid in part, late charge and interest are calculated on the remaining tax.

All taxes extended on subsequent or missed property rolls are payable within thirty (30) days of the billing date and become delinquent if unpaid thirty (30) days after the bills are mailed. See IDAHO CODE 63-903.

**PERSONAL PROPERTY or MANUFACTURED HOUSING**

See IDAHO CODE 63-904(2).

All taxes shown on personal property and manufactured housing are due and payable on demand. If no demand is made, the taxes may be paid in two equal halves. The first half is due and payable on or before December 20, and the second half is due and payable on or before June 20 of the following year. If the first half is not paid on or before December 20, that half becomes delinquent and the entire tax becomes due and payable. A 2% late charge must be added to the delinquent half. Interest is calculated at the rate of 1% per month beginning January 1 of the following year on the delinquent half and late charge. If the first half was paid in part, late charge and interest are calculated on the unpaid portion of the first half. If the second half is not paid on or before June 20, that half becomes delinquent and a 2% late charge must be added. Interest on the delinquent tax and late charge is calculated at the rate of 1% per month beginning January 1 of that year. If the second half has been paid in part, late charge and interest are calculated on the remaining tax.

The county tax collector may issue a demand for payment on any personal or manufactured housing tax which becomes due and payable on the demand date. If the tax is not paid, it becomes delinquent the day following the demand date.

When any part of a tax becomes delinquent, a warrant of distraint is issued to the county sheriff for its collection.

Before the tax becomes delinquent, the board of county commissioners may grant up to a four month extension to pay the tax, late charge and interest. A warrant of distraint is not issued until the extended time expires. There are no extensions given on the second half.  
See IDAHO CODE 63-201(13), 63-904, and 63-1013.

**TRANSIENT PERSONAL PROPERTY**

Taxes on transient personal property are due in full on demand. If no demand is made, the taxes are due and payable on or before December 20. If the tax is not paid on or before December 20 or the demand date, the full tax becomes delinquent and a 2% late charge must be added. Interest on the delinquent tax and late charge is calculated at the rate of 1% per month beginning January 1 of the following year. If the tax has been paid in part, late charge and interest are calculated on the remaining tax.

When any part of a tax becomes delinquent, a warrant of distraint is issued to the county sheriff for its collection.  
See IDAHO CODE 63-201(24), 63-313, and 63-904(5).

**OCCUPANCY TAX**

Occupancy tax is due and payable according to the same schedule as manufactured housing, or real property, whichever is applicable.  
See IDAHO CODE 63-317, 63-602Z, and 63-903.

When any part of the tax becomes delinquent, the tax may be collected in the same manner as tax is collected for manufactured homes or real property, whichever is applicable.

Total tax due shown on this statement may not be deductible for Internal Revenue Service (IRS) purposes. Please check with an accountant.

**Levy Sheets Available**

Market Value Legend  
Pers Prop = Personal Property      Tot = Total      Mkt = Market  
HO = Homeowner      Exempt = Exemption

★ ★ ★ MONTHLY PAYMENTS ACCEPTED ★ ★ ★

Any portion of a property tax may be paid at any time. However, to avoid delinquency, total payment must be made in full by the due date. Partial payment of any tax will not invalidate any collection process as defined by Idaho Code 63-903.

PAYMENTS RECEIVED WITH A DELINQUENCY WILL BE APPLIED TO THE OLDEST DELINQUENT YEAR.

KEEP TOP PORTION FOR YOUR RECORDS.

PERSONAL CHECKS ARE YOUR RECEIPT SUBJECT TO BANK CLEARANCE.