

IMPORTANT DEADLINES:

December 20th* - Last day to pay full tax payments or first one-half tax payments without late charge and interest on the first half.

January 1st - First day to apply for Homeowner's Exemption or Circuit Breaker Benefits for the current year.

April 15th- Last day to apply for Homeowner's Exemption or Circuit Breaker Benefits for the current year taxes.

4th Monday in May - 4th Monday in June- Period when you may appeal current year Assessed Values.

June 20th* - Last day to pay prior year second half tax payments without late charge and interest, calculated from January 1st.

**If the 20th falls on a weekend, the due date is extended to the first business day following the 20th*

FOR INFORMATION CALL:

Questions regarding the TAXING DISTRICTS that receive revenue from your property taxes:

Numbers are listed on your tax bill.

Questions regarding the ASSESSED VALUE of your property:

Ada County Assessor 287-7200

Questions regarding your TAX BILL:

Ada County Treasurer 287-6800

OTHER questions:

Ada County Commissioners 287-7000

Visit our WEBSITE: www.adaweb.net

PROPERTY TAX INFORMATION

Ada County Treasurer
200 W. Front Street - Courthouse, first floor
P.O. Box 2868, Boise, ID 83701
(208) 287-6800
Website: www.adaweb.net
Email: propertytaxquestions@adaweb.net



When visiting the Ada County Courthouse, you will pass through a security checkpoint at the main entrance. If you carry scissors, pocket knife, pepper spray, fingernail file, etc., you will be asked to return those items to your car before entering the building.

WHEN are property taxes due?

Property taxes are due on or before December 20th*. If you pay in installments, the first half is due on December 20th, with the second half accepted as current if paid on or before June 20th of the following year. If the 20th falls on a weekend, the due date is extended to the first business day following the 20th.

Sub-roll billings on new construction, late additions and corrections to the roll are due as indicated on the billing.

HOW and WHERE do I pay my taxes?

Pay in Person at the Treasurer's Office, 200 W. Front Street, Boise, ID. Office hours are 8-5 Monday - Friday. We accept checks, cashier's checks, money orders, cash.

Pay by Mail, making sure your envelope is U.S. Postal Service 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 postmarked by the due date.**

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.

Internet & Phone Credit/Debit Card Payment Options!



A 2.75% convenience fee (\$1.00 minimum) will be charged for credit and debit transactions and a \$5.00 fee is charged for e-checks.

- Make payments online by credit/debit card or e-check at www.adaweb.net/departments/treasurer/
- Make credit or debit card payments by phone at 1-800-272-9829 (1-800-2PAY-TAX). Enter Ada County Jurisdiction Code 2212 when making your payment.

Credit card and e-check payments will be **accepted only until 5:00 p.m. MST on the due date.** The credit card payment system will re-open three business days after the due date for delinquent payments.

Where do I park at the Courthouse?

For easiest access, from Broadway Avenue, turn west on Front Street (one-way), then turn right, into the parking entrance just east of the Courthouse.

You can park free for one hour in the open lot east of the Courthouse or in the adjacent parking garage. The parking lot and garage are provided by Capitol City Development Corp. **The Treasurer's Office does not validate CCDC parking** and the cost is \$1.50 per hour, after the first free hour.

Disabled persons may request accommodations to access the building. Ask the parking attendant at the booth to request that a security officer meet and assist you at the east entrance. Wheelchairs are available upon request.

What if my payment is late?

A **late charge equal to 2%** of any unpaid portion of the tax half due is added at 5:00 p.m. on the due date. **Interest accrues daily, at 1% per month**, beginning January 1st of the year following the December 20th first half due date. If the second half is paid late, interest dates back to January 1st.

When **any** portion of a **manufactured home** or **personal property tax becomes delinquent**, a Warrant of Dstraint 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.

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. Delinquent manufactured housing and personal property taxes must be paid in full.

Partial payments of at least \$25 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.

What information is on my tax bill?

The tax notice **identifies the property**, states the **assessed value** of the property, **property type** (real, personal, manufactured home), the **homeowner's exemption amount** (if applicable) and the **taxable property value**.

The **taxing districts** receiving property tax revenue are itemized in the center of the bill. **Each district's phone number, levy and tax amount are shown.** The district levy multiplied by the taxable value, equals the tax amount. Voter approved bonds and overrides are individually listed.

Idaho Code provides for collection of balances owed to certain agencies by **certification** to the property tax roll. Local drainage districts routinely bill assessments within their district boundaries through this certification process. Property owners who do not pay sewer, water or trash billings when due, may also find those charges certified to the property tax roll.

If a **mortgage company** pays your property taxes, you will receive a copy bill stating which mortgage company requested your bill. If you have paid off your mortgage or changed lenders, you can pay from the copy bill, or forward it to your new lender.

Also itemized will be tax **adjustments, prepayments** and property tax reduction (**circuit breaker**) benefits received. The remaining balance is the total due, and is payable in two installments. Prepayments are applied first to the first half, then to the second half.

A payment envelope is provided for your convenience. **If your mailing address has changed**, please indicate the change on your property tax payment stub or send written notification to the Ada County Assessor, P. O. Box 2868, Boise, ID 83702.

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

√ If your new home was completed and assessed after April, you may receive a "Subsequent/Occupancy" bill, which represents tax on the new structure, 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 "Subsequent/Occupancy" tax roll.

Subsequent 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 property tax bill for the land and buildings and a separate personal property tax bill for furniture, fixtures and equipment used in your business.

√ If you own a manufactured home and the land it sits on, you may receive separate bills for the home and land. Check the Property Type shown on your bill. REAL is land & permanent buildings, MFG HOUSING is a manufactured home and MFG LAND is a mfg. home and land with common ownership that has been combined for purposes of properly calculating the Homeowner's Exemption.

What is an Urban Renewal District and how does it impact my taxes?

When an Urban Renewal District (URD) is created, the taxing districts drawing revenue from property located in the URD, agree to turn tax revenue on value increases after the baseline year to a "tax allocation fund" to make available affordable funding for improvements within the district.

Your tax bill shows the property value as assessed in the year the URD was created (base value) and additional value added in subsequent years (increment value). The total of the base and increment value represents the total assessed value of the property.

Taxes on the base value are distributed to the standard group of taxing districts drawing revenue from property taxes in the area. Taxes on the increment value are distributed to the tax allocation fund. Being in a URD does not change your tax amount, only the way your taxes are distributed.

Will I be sent any OTHER NOTICES?

If you pay half of your tax by December 20th, and your lender does not request the bill, a second half reminder notice will be mailed in May. **If you have refinanced or made any mortgage company status changes during the year, it is your responsibility to notify the Treasurer's office, in order to avoid billing address problems.** Delinquent notices are mailed in January and July on all parcels with delinquent balances.

Failure to receive a bill does not excuse the taxpayer from paying taxes, late charge & interest accrued, if any.

How can I get HELP with my taxes?

Property tax relief is available through the **Homeowners exemption, State Circuit Breaker Program** and the **Hardship exemption**.

The **Homeowners Exemption** reduces the taxable value of your **primary residence** by one-half of the value of the dwelling and up to one acre of land, with a maximum of \$100,938 in 2008 (adjusted each year thereafter to reflect cost of living fluctuations).

To qualify, **you must own and occupy the home on or before April 14th of the tax year and apply by April 15th***. You only need to apply for the **Homeowners Exemption** the first year you own and occupy the home. *(New construction - apply within 30 days of occupancy.)

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 nonservice-connected disability.

For qualified Circuit Breaker applicants, the State of Idaho may pay all or part of the property taxes on your primary residence and up to one acre of land.

You must apply for the Circuit Breaker by April 15th of each year. The amount of the property tax reduction is based on income for the previous calendar year. Contact the Ada County Assessor at 287-7200 for application information.

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 primarily upon the financial status of the applicant. The property owner can apply at any time of the year at the Commissioners' Office.

Exceptional Exemptions (63-602 AA) for current year taxes (which will not be billed until the end of the current calendar year), are granted on a case-by-case basis, at the discretion of the Board of Equalization at public hearing, based on the financial status of the applicant and other related circumstances. Applications must be received in the Commissioners' Office no later than June 20th.

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.**

If you received a **copy** bill, the mortgage company requesting the original bill is listed on the bill. **Please verify that the mortgage company requesting your bill is the company that currently services your mortgage.**

Just prior to our billing, the mortgage companies notify us of the tax parcels they expect to pay. The mortgage company receives an electronic billing for the accounts they service, and the property owner is sent a copy bill. 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 & how does it relate to taxes?

At the end of May, the County Assessor mails an Assessment Notice to each property owner in the county. The purpose of this notice is to advise the taxpayer of the appraised value of his/her property and whether or not a Homeowner's Exemption exists for the current tax year. The value and exemption are critical parts of the **tax calculation formula**:
(assessed value - homeowner's exemption x levy = property tax)

How do I appeal the Assessed Value of my property if it seems TOO HIGH?

Appeals must be filed immediately upon receipt of the assessment notice. The appeal period closes the 4th Monday in June of each year.

If you feel that your assessed value is higher than what your property could sell for on the open market, **contact your area appraiser** at the phone number on the assessment notice. Be prepared to present current

market information to support your appeal. The appraiser will consider any evidence you present, and values may be adjusted without the need to file a formal appeal.

If after talking with the appraiser, you are not satisfied with the final assessment of value, you may file an appeal to the **Board of Equalization**.

What is the property tax levy?

Public hearings are held annually by each taxing district to present a proposed budget and hear public input. Upon budget approval, the district's property tax supported budget total is divided by the total taxable value of all property within the district boundaries. The result is the levy for that taxing district.

The property tax levy then becomes a multiplier that, when applied in the property tax calculation formula, translates back to dollars to ensure that each property owner pays a proportionate share of taxes to the district.

(Taxable value x levy = property tax amount)

What are MY responsibilities as a property owner and taxpayer?

- ↪ Be aware of the **important dates and deadlines** 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 U. S. postmarked **on or before the due date**.
- ↪ 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 the Treasurer's 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 sole responsibility of the taxpayer. Be sure to keep accurate records, receipts and cancelled checks documenting your payment.