

Office of Bonner County
Assessor
Dennis Engelhardt



Bonner County

ASSESSOR'S NEWSLETTER

JUNE 2026

CONTACT US



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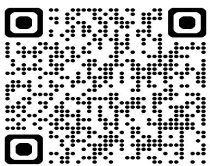


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OUR WEBSITE.



MARKET REVIEW

During 2025, Bonner County's real estate market remained active, with conditions gradually stabilizing after the significant price increases of recent years. Verified sales activity showed steady buyer demand across many property types, while increased inventory and longer marketing times in some areas signaled a more balanced market. Trends continued to vary by neighborhood, property type, and location, with certain areas experiencing stronger demand than others. In accordance with Idaho law, the Assessor's Office reviews qualified sales and market data from the previous year to ensure that property assessments reflect fair market value as of January 1 of the current year and are applied equitably throughout Bonner County. For a better understanding of local market trends, property owners are encouraged to consult one of the many real estate professionals serving Bonner County.

STAY INFORMED

Recent legislative changes may affect property owners and the assessment process beginning in 2026.

Senate Bill 1326 ("Property Rights Protection Act")

SB 1326 strengthens protections related to government entry onto private property. While it does not prohibit aerial imagery, GIS mapping, or other publicly available assessment tools, it places additional limits on physical entry onto private land without appropriate legal authority. The Bonner County Assessor's Office implemented a zero-tolerance trespass policy in 2023 requiring written permission from property owners before entering private property. Current practices already align with the protections outlined in SB 1326.

House Bill 843 – Homestead Exemption Changes

HB 843 removes prorated homestead exemptions during the tax year. Beginning in 2026, qualifying homeowners who are approved for the homestead exemption will generally receive the full exemption amount for that tax year, regardless of the approval date. Applications filed by 5:00 p.m. on the last county business day of the calendar year now qualify for the full exemption. HB 843 also amended provisions of HB 354, eliminating proration retroactive to January 1, 2026.

House Bill 354 – Assessment Procedure Updates

HB 354 updates portions of Idaho's property assessment and homestead exemption statutes effective January 1, 2026. These revisions impact assessment procedures and valuation standards used by county assessors in determining market value and taxable status. Property owners are encouraged to review their assessment notices carefully and contact the Assessor's Office with any questions regarding valuation, exemptions, or the recent statutory changes.

PARCELS & VALUE

For 2025, Bonner County's total parcel count reached 47,972, with a combined assessed value of \$22,922,653,332 before exemptions and business personal property. This represents a modest increase in parcel count and more than a \$1.2 billion rise in total value compared to the previous year.

APPEALING YOUR ASSESSMENT VALUE

Every property owner has the right to appeal their Assessed Value to the Assessor's Office and/or the Board of Equalization (BOE).

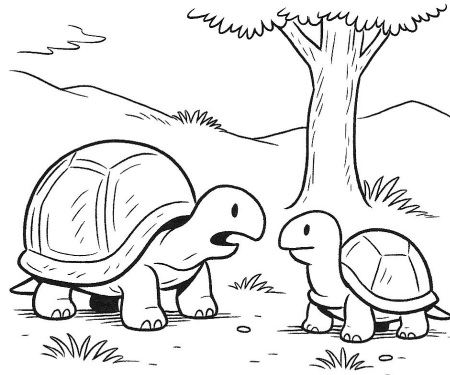
The first Monday of June through 5 pm on the 4th Monday of June is Appeal Season.

Please take advantage of the Assessor's inquiry from June 1st. thru the 22nd. 2026. The vast majority of assessment issues and concerns are resolved during these discussions foregoing the need to file an appeal. Just call or visit the Assessor's office using the information on the front of this letter.

Remember: Only assessment values can be discussed and appealed. If you have concerns with your taxes or the levy rates, please contact the Taxing Districts. Their phone numbers and hearing dates are listed at the bottom of your Assessment Notice.

HOMEOWNER'S EXEMPTIONS

Homeowners that own and occupy their property as their primary residence are eligible to receive a reduction in taxable value up to \$125,000. One way to know if you have your Homeowner's Exemption is to simply check your Assessment Notice. If you don't see the exemption listed, it is NOT too late! Contact our office before December 31, 2026 and we can help.



"The big shell is nice, but the property taxes are a killer."

OCCUPANCY TAX ON NEW HOMES

If you are the first occupant of a newly constructed home and moved in after January 1st of this year, your Assessment Notice will look different than what you are used to receiving.

Since parcels are assessed as of January 1st, your new dwelling value will not be listed on this notice.

The Assessment Notice you received today will only list the assessed value of your land and any existing improvements. The assessed value of your dwelling has not been determined. Once it is set, you will receive a secondary Assessment Notice letter that is mailed in December.

You will still have 28 days to appeal your assessed dwelling value to our office and the Board of Equalization (BOE). This deadline date is printed on the front of your notice.

Once your value is set, the tax bill you receive will be pro-rated to include the time your home was occupied.

Don't forget to apply for your Homeowner's Exemption

2026 Property Tax Reduction Program

April 15 is the deadline to file for a PTR benefit.

You might qualify for this program if **all** of the following apply:

Your 2026 income, after subtracting medical expenses, fell within the qualifying range.

You were 65 or older, blind, widowed, disabled, a former POW or hostage, or a motherless or fatherless child under 18 years old.

You owned and lived in a home, or mobile home, in Idaho that was your primary residence before April 15, 2027 with a current homeowner's exemption.

The State Tax Commission manages this program with the assistance of the Assessor. If you have questions, please contact us using one of the methods listed on the front of this letter, or call the ISTC at (208) 334-7736.

Additional Exemptions

Property Tax Deferral

Hardship Exemption

Forest Exemption (filed by Dec 31st)

Agricultural Exemption

Residential Business Inventory Exemption

100% Service Connected Disabled Veterans Exemption

Again, contact the Assessor's Office if you think you might qualify for or have questions about one of these exemptions. 208-265-1440