



Bonner County Tax Collector

1500 Hwy 2, Ste 304 – Sandpoint, ID 83864-1305

Telephone (208) 265-1433 - Fax (844) 565-7873

Dear Bonner County Property Owner:

Enclosed is your 2026 Property Tax Statement. This is the only property tax statement you will receive for the 2026 tax year.

Your statement includes **two payment stubs**, and **two return envelopes** have been provided for your convenience. For proper credit and timely processing, please include the appropriate payment stub(s) with each payment and use the envelopes provided. **Please do not staple or tape your check to the payment stub or other paperwork.**

Payment Due Dates

The Bonner County Treasurer's Office is governed by Idaho Code and state law in the collection of property taxes. Property tax notices are mailed by the fourth Monday of November each year.

All property taxes are due and payable on or before **December 20**. Taxes may be paid in two equal installments:

- **First half:** Due December 20
- **Second half:** Due June 20

If the first half is not paid in full by December 20, it becomes delinquent, and a **2% late charge** must be added in accordance with Idaho Code § 63-201. Interest on the delinquent tax and late charge is calculated at **1% per month**, beginning January 1 of the following year, in accordance with Idaho Code § 63-1001. If the first half tax is paid in part, the late charge and interest are calculated on the remaining unpaid balance.

If the second half is not paid in full by June 20, it becomes delinquent, and a **2% late charge** must be added in accordance with Idaho Code § 63-201. Interest on the delinquent tax and late charges are calculated at **1% per month**, beginning January 1 of that year, in accordance with Idaho Code § 63-1001. Beginning on June 21, six months of interest will be added. If the second half tax is paid in part, the late charge and interest are calculated on the remaining unpaid balance.

Idaho law does not provide a grace period. Due dates are established by state law, and Bonner County does not have the authority to change or extend them.

Payment Options

You may make a payment:

- By mail using the return envelopes provided;
- Online at www.bonnercountyid.gov/departments/treasurer;
- By telephone through the Treasurer's Office using your routing number and checking account number for a flat **\$0.95 fee**;
- By credit or debit card for a **2.4% processing fee**;
- By check using the secure, video-monitored drop box located outside the front doors of the Bonner County Administration Building. The drop box is monitored 24 hours a day, seven days a week;
- In our office during normal business hours with cash or any of the other payment methods noted.

Please Help Us Process Your Payment Correctly

To ensure the timely and accurate processing of your payment, please review the following:

1. Include your payment stub(s) with your payment.

If mailing your payment, please use the return envelopes provided. If you have misplaced your statement, write the correct **parcel number(s)** or **bill number(s)** on your check.

This is a great benefit of **E-Notices**. If you misplace your statement, you can print another copy at any time.

2. If using your bank's Bill Pay service, include the correct parcel number on the check.

Do not use the bill number. Bill numbers change each year.

3. Did you sign your check?

4. Does the written amount on your check match the numerical amount?

5. Please provide your phone number on your check or payment stub.

If there is an error or question regarding your payment, your phone number will allow us to contact you and resolve the issue as quickly as possible.

6. Please do not staple or tape your check to the payment stub or other paperwork.

Judgment Levies

On your tax bill this year, you may see a line for a judgment levy that you may not have seen on previous tax bills. In 2025, Avista Utility Company won a utility property value dispute in District Court against the Idaho State Tax Commission. As a result of the court's ruling, refunds were issued to Avista for overpayments, and funds were taken from taxing district revenues that those districts had originally anticipated receiving.

Idaho Code § 63-1305 allows a taxing district to levy a judgment to recoup those lost funds. Taxing districts had two years, beginning with 2025, to levy for these judgment amounts. The 2026 tax year is the second and final year for this judgment levy.

Not all taxing districts levied for the judgment in 2026. Whether you see a judgment levy on your tax bill, and an amount assessed, will depend on where your property is located.

Idaho Department of Lands Assessments

Some property owners may see an increase in Idaho Department of Lands (IDL) assessments on their 2026 property tax statement. IDL has increased certain assessment amounts for 2026, which may result in higher amounts due than in previous years. These fees are identified on your property tax statement with the descriptions **"Forest Assessment"** and **"Forest Practice."**

These assessments are established by the Idaho Department of Lands and are collected by the Bonner County Treasurer's Office on behalf of IDL as part of the property tax billing process.

Please note: The Bonner County Treasurer's Office does not establish or determine these assessment amounts. Questions regarding the assessment, the amount charged, or the reason for the increase should be directed to the **Idaho Department of Lands**. For additional information, please contact our local Fire Warden at **(208) 263-5104** or visit <https://www.idl.idaho.gov/forest-assessment-fees>.

Important Information About Mail Payments – Avoid Late Fees

All mailed payments must be USPS postmarked on or before the applicable due dates, December 20 or June 20 to be considered timely in accordance with Idaho Code § 63-217.

To avoid delays, please mail your payment early. Mail delivered to the local post office may be sent to Spokane for processing and postmarking, which can delay the postmark by up to three days. A payment mailed on or near the due date could therefore receive a late postmark and be subject to late fees and interest. **A postage-metered date is not an acceptable USPS postmark.**

For payments mailed close to the due date, request that the post office handstamp the postmark on your envelope to help ensure timely processing. Mailing your payment early or requesting a hand-stamped postmark can help you avoid late fees and interest and save you money.

If you have questions, please contact the Bonner County Treasurer's Office at **208-265-1433**. For general property tax information, office hours, online payment options, and additional payment information, please visit our website: www.bonnercountyid.gov/departments/treasurer