



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Idaho (ID) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	First Monday in June
Valuation Methodology:	Fair market value
State websites:	www2.state.id.us / www2.state.id.us/bta
How often is the reassessment:	Every 5 years by statute, however, most counties reassess every year
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	An occupancy tax is imposed in lieu of property taxes during the construction year. The amount of tax is the same as it would have been if the structures were on the assessment rolls on January 1, but prorated for the portion of the year the structures were actually occupied.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Exempted value is difference between market value of equipment and present value of net income from sale of by-products.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	March 15
Extension allowed (length and how file):	Varies by jurisdiction. No statute.
File Rendition With:	County
Inventory Taxable:	Inventory is exempt.
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemptions apply to personal property that is shipped into Idaho, stored in warehouses, and designated for reshipment out of the state and to property that is shipped into the state, stored in its original package in a warehouse, and owned by a person who has no domicile or business situs in the state.
Freeport Exemption Application Deadline:	



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Licensed Motor Vehicles Taxable:	No - Licensed vehicles exempt if properly registered.
Licensed Motor Vehicles Reported on Rendition:	
Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	
Leased Equipment Taxable:	No specific provisions.
Software Taxable:	Yes
Abatements/Exemptions:	Main exemptions include, but are not limited to: Business inventory, insurance companies.
Intangible Property Taxable:	Exempt
Omitted Personal Property:	Assessed at two times its value for each year of escaped assessment
Construction Work in Progress Taxable:	An occupancy tax is imposed in lieu of property taxes during the construction year. The amount of tax is the same as it would have been if the structures were on the assessment rolls on January 1, but prorated for the portion of the year the structures were actually occupied.
Pollution Control Taxable:	The completed declaration for exemption (Pollution Control and recycling facilities exemption) must be filed with the county assessor for locally assessed property or the Tax Commission for centrally assessed property by March 15 of each year.
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due December 20; however, the taxes may be paid in two equal installments, the first by December 20 and the second by June 20 of the following year.
Discounts	None
Payment Options	Half Payment - December 20 and June 20 (Following Year)
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Before the first Monday in June



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Appeal Deadlines (received or postmarked):	An appeal of an assessment listed on the real or personal property roll must be filed by the fourth Monday of June; an appeal of an assessment listed on the subsequent property roll must be filed by the fourth Monday of November; and an appeal of an assessment listed on the missed property roll must be filed on or before the board of equalization adjourns on the day of its January meeting.
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