



News Release

Nampa & Meridian Irrigation District

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Serving The Treasure Valley Since 1904

130 Properties With Unpaid Treasure Valley Irrigation Tax Bills May Be Sold At Public Auction For Pennies On The Dollar

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Idaho law has required the Treasure Valley's largest irrigation district to initiate action against 130 Ada and Canyon county properties worth a total assessed value of \$26.8 million, including one commercial property valued at \$9.78 million, because the property owners have failed to pay assessed irrigation taxes owed to the district, officials with the Nampa & Meridian Irrigation District announced today.

The 130 properties have a combined total assessed value of \$26,875,200 according to Assessor Office records in the two counties. The total irrigation taxes owned is \$ 83,661.97 which represents just three-tenths of one percent (0.003%) of the properties' total assessed value. The vast majority of the properties are residential homes but some undeveloped lots are also included.

The procedure, known as tax deed action, is mandated under Idaho law against property whose owners have failed for three consecutive years to pay District irrigation tax assessments; in this case the years 2010 through 2012. Tax deed action could result in the properties being sold at public auction next summer to pay for the amount of irrigation taxes owing, plus additional legal and administrative fees.

The 130 property owners, 108 in Ada County and 22 in Canyon County, can avoid their property being sold by paying all or part of the taxes plus other fees now or paying all of the taxes plus other fees prior to the auction next summer, officials said. Most property owners pay up prior to that but each year some properties do end up being sold at auction.

"Tax deed action is the most unpleasant duty we are required to take against land owned by our patrons. It represents a last ditch measure the District goes to great length to prevent but which state law demands if the taxes are not paid," said Daren Coon, NMID Secretary Treasurer. "Fortunately these properties represent just a tiny percentage of our 38,000 property owners in the District."

What troubles NMID officials is that the typical delinquent tax bill is a few hundred dollars on property that can have an assessed value dozens of times the amount of the taxes owing, Coon added.

Final notice letters warning tax deed action would start if the taxes were not paid by December 31 were mailed to the property owners Nov. 27. Certified letters warning of the pending tax deed action were also sent out in August to the property owners.

The 108 properties in Ada County have a total NMID tax bill of \$50,995.92 on a total assessed property value of \$24,571,900. The 22 Canyon County properties have a combined tax bill of \$32,666.05 on property with a total assessed value of \$2,303,300.

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Coon noted the problem sometimes grows out of a mistaken belief that property owners do not need to pay the annual assessment because they do not receive or use irrigation water. In other cases, property owners assume the irrigation tax payment is part of their escrow tax payment being made by the mortgage company but it is not.

“Our experience is that many newcomers mistakenly believe the District’s tax assessment need only be paid if they actually use irrigation water. But that is just not the case. Idaho law specifies that all property owners in the district are to help pay the costs of maintaining the irrigation system, whether they use water or not,” Coon said.

The taxes are used to pay for operation and maintenance of the canals, laterals, drains and dams that make up the District's water delivery system. Levies also are assessed against individual subdivision parcels using pressurized irrigation systems in subdivisions around the valley.

NMID officials stress that individuals who own property inside the District and have questions about their tax assessment payment or the Nampa & Meridian Irrigation District should call the District office at 466-7861

The Nampa & Meridian Irrigation District is a water storage, conveyance and distribution system founded in 1904. The District supplies irrigation water to some 69,000 acres of farmland, residential and commercial lands including pressurized irrigation for more than 15,000 individual parcels of land in Ada and Canyon counties

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