

Property Tax Exemptions in Idaho

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63-602G Property Exempt From Taxation - Homestead

- First \$100,000 or 50% of market value for assessment purposes, whichever is the lesser
- 02.c. The owner has certified to the county assessor by April 15th the homestead is his primary dwelling
- No annual application required
- Has not made application in any other county and has not made application on any other homestead in the county
- *Besides simple ownership, other types of ownership includes:*
 - beneficiary of revocable or irrevocable trust,
 - partner of a limited partnership with at least 5% ownership,
 - member of a limited liability company with at least 5% ownership, or
 - shareholder of a corporation – holds title in fee simple or holds certificate of motor vehicle title

Qualified Applicants

- Granted a life estate
- Purchasing under a land sale contract
- Taxpayers shall not lose the exemption for absence due to active military service but must apply every year.
- Partial ownership in fee simple or holding a certificate of motor vehicle title

Non-qualified Owner

- Holding partial title in fee simple or motor vehicle title, but who does not occupy the dwelling as his primary dwelling place
- Cosigner of a note secured by the dwelling, but does not occupy as his primary dwelling
- Recovery of improperly claimed property tax exemption shall be for a maximum of seven years
- Taxpayer may appeal to the county board of equalization

County Applications

- Most counties have unique application form
- 16 counties make applications available on county website
- 12 counties allow taxpayers to complete application at closing with a title company
- 31 counties mail application to new owner triggered by deed change
- 36 counties ask the purchase price of the home

Owner(s) of Record:

Mailing Address: Property Address:

City: State: Zip Code: City:

email: Phone Number:

PARCEL:

Transaction Verification

1. Type of property purchased Bare Land Residence Manufactured Home
2. If your purchase was a Manufactured Home, was land included in the purchase? Yes No
3. TOTAL PURCHASE PRICE of this property:
4. Date property purchased: 5. Date property occupied:
6. Type of sale or activity: a typical home purchase to refinance property
 a transfer between relatives forced sale (e.g., short sale, REO, in lieu of foreclosure, etc.)
 Short Sale
 a transfer of convenience (i.e., Quit Claim deed, create life estate, name change, etc.)
7. Are you the first occupant of this dwelling? Yes No
8. Comments:

Homeowner's Exemption Eligibility Declaration

To qualify for a **HOMEOWNER'S EXEMPTION**, Idaho Code 63-602G, this property must serve as your primary dwelling. To receive the Homeowner's Exemption for the current year, you **must apply & have occupied the dwelling before April 15**. Applications received after this deadline will be considered for the next tax year.

1. Is there a co-signer on your loan? Yes No
(a co-signer is someone that helped you qualify for the mortgage you otherwise did not qualify for on your own)
 If yes, an **Affidavit of Possessory & Security Interests** is required to obtain a full exemption.
2. Is this property held in title by a Trust? (other than a deed of trust) Yes No
If yes, an **Affidavit Regarding Resident of Trust** is required to obtain exemption.
3. Previous Address:
4. Previous County: 5. Is an exemption claimed at this address? Yes No

By signing this application I certify to the Ada County Assessor that I meet all of the following requirements to qualify for the Homeowner's Exemption: 1) I am a resident of Idaho. 2) I own or am purchasing under contract and I occupy as my primary dwelling place the property herein described. 3) I have not made application for Homeowner's Exemption on any other previously mentioned property in the State of Idaho, and 4) The information provided herein is true and correct.

ALL OWNERS CLAIMING THE EXEMPTION MUST CONFIRM!

By checking this box you are confirming you are an owner/occupant of this property.

Owner/Occupant	For verification purposes, you must enter the Idaho Drivers License number for each applicant.	Owner/Occupant
<input type="text"/>		<input type="text"/>

You will receive an email receipt upon validation. Until you receive a receipt, you have not qualified for the Homeowner's Exemption.

Pursuant to Idaho Code 63-602G(5) upon discovery of evidence indicating the existence of an improperly claimed Homeowner's Exemption, the Assessor must assess a recovery of property taxes, plus costs, late charges and interest.

HOMEOWNER'S EXEMPTION

To qualify for a HOMEOWNER'S EXEMPTION (Idaho Code 63-602G), this property must serve as your primary dwelling. To receive the homeowner's exemption for the current year, you must have owned and occupied the dwelling before April 15 and sign and return this form by April 15.

Owner's Name _____

Mailing Address _____

Date Occupied _____

Previous Address _____

Did you have a Homeowner's Exemption on the previous property? Yes No

Do you have a Homeowner's Exemption on any other property in Idaho? Yes No

I am the owner-occupant and used this property as my primary dwelling place as of April 15. I have not made application on any other property in this county or in any other county in the State of Idaho for the current year.

Owner's Signature

_____/_____/_____
Date

Phone

Other Property Tax Exemptions

- All exemptions from property taxation shall be approved annually by the board of county commissioners
- 63-602B - Religious...
- 63-602C - Fraternal, Benevolent, or Charitable...
- 63-602D - Certain Hospitals
- 63-602E - Property Used for School or Educational...
- 63-602O - Generating and Delivering Electrical Power for Irrigation or Drainage
- 63-602P - Water or Air Pollution Control
- 63-602Q - Certain Cooperative Telephone Lines

- 63-602X - Casualty Loss
- 63-602AA - Exceptional Situations (Hardship)
- 63-602CC - Qualified Equipment Utilizing Postconsumer Waste
- 63-602GG - Low-income Housing Owned by Nonprofit
- 63-602HH - Significant Capital Investments
- 63-602NN - Certain Business Property
- 63-602OO - Oil or Gas Related Wells
- Rule 645 – Agricultural Land 5 Acres or Less
- 63-3029B – Income Tax Credit for Capital Investment
- 63-4502- Tax Exemption for New Capital Investment

Property Tax Relief Programs

(Tax Credits, Not Exemptions)

- Circuit Breaker – qualified applicants may receive up to \$1,320 towards their property taxes paid by the State of Idaho, income limits
- 100% Service-connected Disabled Veterans Program no income limits, \$1,320, may qualify for Circuit Breaker, as well
- State Tax Commission produces application forms
- Utilized in all 44 counties

2020 APPLICATION FOR PROPERTY TAX BENEFIT FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

Complete all of the following fields and attach support documents.

You must file this application with your county assessor by April 15, 2020.

County	Code area	Parcel number
Section A. 1. Ownership information (Name, address and ZIP Code)		Section B. Eligibility status as of January 1, 2020:
Claimant	Spouse	<input type="checkbox"/> Veteran with 100% service-connected disability (SCD) (Attach a current letter from the U.S. Department of Veterans Affairs.) <input type="checkbox"/> Widow(er) (not remarried) of a qualifying veteran with a 100% SCD who qualified: Full name of veteran: _____ Veteran's date of death: _____ (Please include veteran's Social Security number and date of birth in Section A, under Spouse lines 2 and 3.)
2. Social Security number	Social Security number	9. Did you rent out any part of this property in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Date of birth (mm/dd/yyyy)	Date of birth (mm/dd/yyyy)	10. If applicable, list the percentage of this property you used for business or commercial use in 2019. _____ %
4. Did you receive this benefit in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No		I certify that my Social Security number and birthdate are correct. <input type="checkbox"/>
5. Physical address of the property if different from the ownership information: _____		I certify that I'm a citizen or legal permanent resident of the United States, or I certify that I'm in the United States legally. <input type="checkbox"/>
6. Did you occupy this property as your primary residence before April 15, 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No		Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.
7. Have you requested this benefit on a different primary residence between January 1, 2020 and now? Where? _____ <input type="checkbox"/> Yes <input type="checkbox"/> No		I grant permission to any government agency or contractor to confirm my status to the Idaho State Tax Commission.
8. Are you filing for any other 2020 Property Tax Reduction benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No		(Check one) <input type="checkbox"/> Yes <input type="checkbox"/> No
		Claimant(s) (please print) _____ Date _____
		Signature(s) and relationship _____ Telephone number _____
FOR COUNTY USE ONLY		
Attached documents: <input type="checkbox"/> Current VA letter <input type="checkbox"/> Property Tax Reduction application (if submitted)	New Claimants: <input type="checkbox"/> Deed or title <input type="checkbox"/> Veteran's death certificate (if applying as surviving spouse)	Check all that apply: <input type="checkbox"/> Single family <input type="checkbox"/> Multi dwelling _____ % <input type="checkbox"/> Multi use _____ %
		<input type="checkbox"/> Sole owner <input type="checkbox"/> Community property <input type="checkbox"/> Partial ownership _____ % <input type="checkbox"/> Trust or life estate <input type="checkbox"/> LP, LLC or corp.
Tax reduction not to exceed: \$1,320	Date: _____	Overall claimant percentage of ownership/use _____ % I _____ certify that the County Assessor or Deputy Assessor Veterans Property Tax benefit is only applied to the claimant's eligible portion of the net taxable value.

Outreach Efforts

- 30 Counties advertise in the local newspaper
- 20 Counties house applications on county website
- 10 Counties use social media
- 34 Counties visit senior centers
- 33 Counties make home visits to previously qualified applicants
- 36 Counties make personal phone calls
- 31 Counties engage in mass mailings

Outreach *continued*

- Tax preparers
- Voter registration
- Funeral Homes
- Ratio
- DMV
- Post Office
- Churches
- Notice in Tax Bills
- Library
- Veterans Administration
- Local stores
- Agency on aging
- Nursing Homes