

Property Tax Exemptions in Idaho

Kathlynn Ireland Property Tax Policy Specialist Idaho State Tax Commission

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



Mailing Address:		Property Address:	
City:	State: Zip Code:	City:	
email:		Phone Number:	
•	Trans	action Verification	
1. Type of property p		Residence 🦵 Manufactured Hor	me
2. If your purchase w	as a Manufactured Home, was land inclu	uded in the purchase?	D
3. TOTAL PURCHAS	E PRICE of this property:		
4. Date property pure	nased: 5	5. Date property occupied:	
6. Type of sale or act	vity: 🔲 a typical home purchase	to refinance property	
	a transfer between relatives		u of foreclosure, etc.)
	Short Sale		
	a transfer of convenience ().	e., Quit Claim deed, create life estate, name change, etc.	0
7. Are you the first oc	cupant of this dwelling? 🔲 Yes 🗌	No	
8. Comments:			
		Exemption Eligibility Declaration	
Homeowner's Exempt Applications received at 1. Is there a co-signe	COWNER'S EXEMPTION, Idaho Code on for the current year, you must apply er this deadline will be considered for th on your loan? Yes No	e 63-602G, this property must serve as yo t & have occupied the dwelling before Apu he next tax year.	d i 15.
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HOMEOWNER'S EXEMPTION

To qualify for a HOMEOWNER'S EXEMPTION mary dwelling. To receive the homeowner's exempt the dwelling before April 15 and sign and return th	tion for the current	nt year, you must have	ust serve as your pri- owned and occupied
Owner's Name			
Mailing Address			
Date Occupied			
Previous Address		· .	
Did you have a Homeowner's Exemption on the pr	evious property?	Yes No	
Do you have a Homeowner's Exemption on any oth			No
I am the owner-occupant and used this property as n plication on any other property in this county or in a	1y primary dwellin	gplace as of April 15.	I have not made ap- "
			· • • •
Owner's Signature	// Date	Phone	
		,	



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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...
- 63-6020 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
- 63-60200 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



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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



County	Co	de Area	Parce Numb	TY TAX REDUCTION FOR 2020 COMPLETED, ATTACH SUPPORTING DOCUMENTS.		
Section A, 1, Owners	hin information (No	me address and 7	P anda)			
section A, T. Owners	hip Information (Na	ame, address and Z	P code)	Section B. Eligibility Status As of January 1, 2020, was (check all that apply)		
				65 or older Blind Former P.O.W. Fatherless or Motherless N		
				Widow(er): Spouse Name Date of Death		
				Disabled (recognizing entity):		
				Social Security Administration		
				Railroad Retirement Board		
				Public Employee Retirement System, not covered by above agencies		
				Veteran 10-30% Service-Connected Disability Veteran 40-100% Service-Connected Disability		
				Veteran Nonservice-Connected Disability with pension		
2. Social Security Nu	mber (Claimant)	Social Security Nun	nber (Spouse)	Section C. Income Household income and Qualified Expenses		
2. Rieth Date (Christe	-0	Birth Data (Carnes)	,	January 1 - December 31, 2019 Subsection 1		
 Birth Date (Claima 	nc)	Birth Date (Spouse)	,			
4. As of January 1, 2	20. vou were:			Federal adjusted gross income \$ Extension filed Yes No		
Single		Widow(er)/Not ren	married	Subsection 2		
Single Married Widow(er/INor remarried S. Physical address of the property if different than ownership information,				Include gross income from all sources not included in Section 1 (taxable and nontaxable)		
				2. Social Security income/SSI (Claimant) \$		
6. Did you receive a l			Yes No	3. Social Security income/SSI (Spouse) \$		
Have you filed a cl 2020 and now?	aim on a different pr	mary residence betw	een January 1, Yes No	4. Capital gains (max ellowable deduction \$3,000) \$		
Where?				5. Wages, workers' compensation, and/or unemployment		
 Did you occupy yo 	ur home as your prin	mary residence before	April 15, 2020?			
9. Did you or your sp	ouse stav in a care f	acility in 2019?	LI TES LI NO	7. VA pension or compensation\$		
	-	,	🗌 Yes 🗌 No			
0. Did you receive re			arty in 2019?	9. Railroad retirement \$		
f yes, pease attac	h a copy of your ren	ta agreement.		10. Other income		
1. If you used any pa	rt of this property for	business or commen	Yes No	///////////////////////////////////////		
the percent used fi	or business or comm	ercial use (See		11. Subtotal (add lines 1 through 10) s		
instructions.) 2. Did you sell real e	%.	s conital accests in 20:	102	12. Principal of annuity (Attach contract.) \$ (
 This year, you or y 		-	🗌 Yes 🗌 No			
		a copy of this return		14. Total of paid or prepaid funeral expenses (Attach receipt - maximum allowable amount: \$5,000.) \$ (
information is incomplete, please contact your county assessor for instruc-			sessor for instruc-	15. Subtotal of deductions (Add lines 12, 13, and 14) \$		
	eting this form.)			16. Total net income (Subtract line 15 from line 11) \$		
daho grocery		if other than daho:)	If you would like information about property tax deferral for a remaining taxes, ask your assessor or contact the State T		
4.	ial Casulta auchar	and birthdate are com	Claimant Spouse	Commission for a brochure explaining this program.		
certify that I am a		nanent resident of the		FOR COUNTY USE ONLY		
United States, OR	the United Chains I	and the		Check all that apply:		
I certify that I am i Inder penality of p	the United States is			Single family Sole owner		
he information h				Multi dwelling% Community property		
grant permission	to any governme	nt agency and cor	tractor to con-	Multi use% Partial ownership%		
irm my status and otal monetary pay	to reveal to the	daho State Tax C	ommission the	Trust or life estate		
or a monotary pay			and 19 at 19	LP, LLC, or Corp.		
(Check one) Yes No				Overall claimant percentage of ownership/use%		
				County Assessor or Deputy Assessor		
Claimant(s) (Please)	vrint.)	Date		Reduction benefits are only applied to the claimant's eligible portion of the net tax value.		
				Tax reduction not to exceed: Date		
	ationship	Telephone Nu		-		

State Tax Cor

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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	unty 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	 Veteran with 100% service-connected disability (SCD) (Attach a current letter from the U.S. Department of Veterans Affairs.) 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? Yes 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	? Yes No	I certify that my Social Security number and birthdate			
 Physical address of the property if o ownership information: 	different from the	are correct. 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.			
6. Did you occupy this property as your primary residence before April 15, 2020? Yes Vo		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 between January 1, 2020 and now? Where?	a different primary residence Yes 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 Pr	operty Tax Reduction benefits? Yes No	(Check one)	Yes 🗌 No		
		Claimant(s) (please print) Date			
		Signature(s) and relationship Telephone number			
	FOR COUNTY U				
Attached documents: Current VA letter Property Tax Reduction application (if submitted)	New Claimants: Deed or title Veteran's death certificate (if applying as surviving spouse)	Check all that apply: Single family Multi dwelling% Multi use%	Sole owner Community property Partial ownership% Trust or life estate LP, LLC or corp.		
Tax reduction not to exceed: Date: \$1,320		Overall claimant percentage of ownership/use% 1			



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