



# BOUNDARY COUNTY HOMESTEAD EXEMPTION APPLICATION

PO BOX 57, BONNERS FERRY, ID 83805  
(208) 267-3301

<b>Office use only</b>
Received _____
Deputy Initial _____
Effective _____

Please complete all applicable fields. **Boxed items are now required per Idaho Code 63-602G.**

Full name of each Owner/Occupant Applying (please print):

Date of Birth   Driver's License #

Mailing Address:

Physical Address or Location of Property: \_\_\_\_\_

Phone No.: \_\_\_\_\_ Email Address: \_\_\_\_\_

Parcel Number: \_\_\_\_\_ Purchase Date: \_\_\_\_\_ Date Occupied: \_\_\_\_\_

Purchase Price (optional): \_\_\_\_\_ Is this application for a newly constructed house? Yes No

Single Family Multi Family Business w/Living Quarters Apartment/Condo Power\_\_\_ Sewer/Septic\_\_\_ Water\_\_\_

Manufactured Home: Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_ Size: \_\_\_\_\_

Vin: \_\_\_\_\_ Do you own the land? Yes No If yes, do you have a garage? Yes No

**To determine if this is your primary residence and that you qualify for this exemption, please answer the following:**

Is this your primary residence? Yes No Are you registered to vote in Idaho? Yes No

Are your vehicles registered in Idaho? Yes No

Do you file a full year residency Idaho income tax return? Yes No If no, Please provide explanation:

Address of Previous Residence:  County \_\_\_\_\_

Owned Rented Other

Have you been receiving this exemption in another state or another county in Idaho? Yes No

If yes, please list where: \_\_\_\_\_

Sold Still Own

**If your property is titled in one of the following scenarios, we will need the following additional documentation:**

- 1. More than one owner:** signatures of all owners living in residence as their primary residence
- 2. Trust:** completed enclosed affidavit, notarized, along with a copy of the front page signature page and pages listing the beneficiaries of the trust. (one showing who receives the income of the trust not the trustees)
- 3. Corporation:** completed enclosed affidavit, notarized, along with documentation listing that applicant(s) are at least a 5% shareholder, member, or partner in the corporation.

I certify that I am the owner and that I occupy as my primary dwelling place the property herein described. To the best of my knowledge and belief, and under the penalty of perjury, the information I have provided herein is true and correct. I am an Idaho resident and I do not have a homeowner's exemption on any other property that I currently own. I hereby grant permission to any government agency to confirm my status relative to Idaho state residency, and to release, to Boundary County Assessor whatever information is necessary to do so. I also understand this information may be verified with the State Tax Commission.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**This Application must be returned to the Assessor's Office as soon as possible in the tax year you are applying for.**

INFORMATION ON REVERSE SIDE

**63-602G. PROPERTY EXEMPT FROM TAXATION - RESIDENTIAL IMPROVEMENTS**

(1) During the tax year 2006 and each year thereafter and subject to annual adjustment, up to 50% of the market value for assessment purposes of the homestead as defined in 63-701, Idaho Code, shall be exempt from taxation. The exact maximum amount of exemption can be determined by contacting the Assessor's Office at (208) 267-3301 after January 1st of the applicable tax year.

(2) The exemption allowed by this section may be granted only if:

- (a) The residential improvements are owner-occupied and used as the primary dwelling place of the owner.
- (b) The Tax Commission has certified to the Board of County Commissioners that all properties in the County which are subject to appraisal by the County Assessor have, in fact, been appraised uniformly so as to secure a just valuation for all property within the County; and
- (c) The owner has certified to the County Assessor
  - (i) He is making application for the exemption allowed by this section;
  - (ii) The residential improvements are his primary dwelling place; and
  - (iii) He has not made application in any other county for the exemption, and has not made application for the exemption on any other residential improvements in the County.

(3) The requirement for an owner to apply for the exemption is waived if that owner received the exemption during the previous year, and the County Assessor is reasonably assured that the owner still occupies the same residential improvements. In all other situations, the owner must apply for the exemption as otherwise required by this section.

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The Idaho State Tax Commission has promulgated rules and regulations to provide for the implementation of the above statute. In general, those regulations state that in order to continue to receive the benefit of exemption, the owner must maintain the dwelling as their primary AND BE AN IDAHO RESIDENT.

If the property is sold after January 1st, the Homeowner's Exemption will be retained for the duration of that year; however, if the new purchaser is the owner-occupant, he or she must make application.

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Each year the Assessor mails an "Assessment Evaluation Notice" to each property owner in Boundary County, illustrating the categories, values, and Homeowner's Exemption, when appropriate.

Please review your Assessment Notice for possible errors or omissions (i.e., name, address, acreage, land description, value, etc.)