



BOUNDARY COUNTY
HOMESTEAD EXEMPTION APPLICATION

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

Office use only

Date Rcvd _____
Valid (initial) _____
Entered _____

NOTE: You must own and occupy the home as your primary and current residence to qualify for this exemption.

An application can be filed any time AFTER you purchase, move in, and make the home your primary residence.

NEW: Effective July 1, 2024, a valid Driver's License or State Issued ID Card will be required with the application.

All property owners occupying the home will be required to present this, along with their Date of Birth.

| | | | | |
|---|--|-------|-----------------|----------------------|
| Last | | First | DOB | ID Driver's License# |
| Last | | First | DOB | ID Driver's License# |
| Street Address of Property (Physical) | | City | State | Zip |
| Mailing Address of Applicant (if different) | | City | State | Zip |
| Email | | | Primary Phone # | |

TRANSACTION VERIFICATION

Parcel # _____ Date of Occupancy _____

Purchase Price _____ New Construction/First Occupancy? Yes No

Property Type Single Family Multi Family Business w/Living Quarters Apartment/Condo

Utility hookups included (system or other): 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:

- 1.) Is this your primary residence? Yes No
- 2.) Are your vehicle's registered in Idaho? Yes No
- 3.) Are you registered to vote in Idaho? Yes No
- 4.) Do you file a full year residency Idaho income tax return? Yes No If no, please provide explanation: _____
- 5.) _____

| Previous Address | City | State | Zip | County |
|------------------|------|-------|-----|--------|
| | | | | |
- 6.) What is the status of the previous property? Sold Still Own Rented Other _____
- 7.) Did you own any other property with some type of Homeowners exemption this year? Yes No _____

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. Add page as needed.
2. **Held in Trust:** Complete affidavit, notarized, along with a copy of the front-page signature page and pages listing the beneficiaries of the trust. (showing who receives the income of the trust not the trustees)
3. **Corporation:** Completed affidavit, notarized, along with documentation listing that applicant(s) are at least a 5% shareholder, member, or partner in the corporation.

UNDER PENALTY OF PERJURY, I CERTIFY THAT: I AM THE OWNER, OR AM PURCHASING AND OCCUPY AS MY PRIMARY DWELLING THE RESIDENTIAL IMPROVEMENT AS DESCRIBED ABOVE. I AM AN IDAHO RESIDENT AND I DO NOT HAVE A HOMEOWNERS 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 THE BOUNDARY COUNTY ASSESSOR AND STATE TAX COMMISSION, WHATEVER INFORMATION IS NECESSARY TO DO SO.

| | |
|------------------|-------------|
| 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

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, exemptions, etc)

63-602G. PROPERTY EXEMPT FROM TAXATION — HOMESTEAD.

(1) For each tax year, the first one hundred twenty-five thousand dollars (\$125,000) of the market value for assessment purposes of the homestead as that term is defined in section [63-701](#), Idaho Code, or fifty percent (50%) of the market value for assessment purposes of the homestead as that term is defined in section [63-701](#), Idaho Code, whichever is the lesser, shall be exempt from property taxation.

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

(a) The homestead is owner-occupied and used as the primary dwelling place of the owner. The homestead may consist of part of a multidwelling or multipurpose building and shall include all of such dwelling or building except any portion used exclusively for anything other than the primary dwelling of the owner. The presence of an office in a homestead, which office is used for multiple purposes, including business and personal use, shall not prevent the owner from claiming the exemption provided in this section; and

(b) The state tax commission has certified to the board of county commissioners that all properties in the county 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 that:

(i) He is making application for the exemption allowed by this section;

(ii) The homestead is 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 homestead in the county.

(d) For the purpose of this section, the definition of "owner" shall be the same definition set forth in section [63-701](#)(7), Idaho Code. When an owner, pursuant to the provisions of section [63-701](#)(7), Idaho Code, is any person who is the beneficiary of a revocable or irrevocable trust, or who is a partner of a limited partnership, a member of a limited liability company, or a shareholder of a corporation, he or she may provide proof of the trust, limited partnership, limited liability company, or corporation in the manner set forth in section [63-703](#)(4), Idaho Code.

(e) Any owner may request in writing the return of all copies of any documents submitted with the affidavit set forth in section [63-703](#)(4), Idaho Code, that are held by a county assessor, and the copies shall be returned by the county assessor upon submission of the affidavit in proper form.

(f) For the purpose of this section, the definition of "primary dwelling place" shall be the same definition set forth in section [63-701](#)(8), Idaho Code.

(g) For the purpose of this section, the definition of "occupied" shall be the same definition set forth in section [63-701](#)(6), Idaho Code.

(3) The county assessor of each county shall prescribe and make available forms to be used by a homeowner to apply for the homestead exemption provided in this section. The homeowner shall provide on such forms the homeowner's full name, date of birth, complete address, and most recent previous complete address. The homeowner shall also provide, if applicable, such homeowner's state-issued driver's license number or state-issued identification card number.

(4) An owner need make application for the exemption described in subsection (1) of this section only once, as long as all of the following conditions are met:

(a) The owner has received the exemption during the previous year as a result of making a valid application as set forth in subsection (2)(c) of this section.

(b) The owner or beneficiary, partner, member or shareholder, as appropriate, still occupies the same homestead for which the owner made application.

(c) The homestead described in paragraph (b) of this subsection is owner-occupied or occupied by a beneficiary, partner, member or shareholder, as appropriate, and used as the primary dwelling place of the owner or beneficiary, partner, member or shareholder, as appropriate.

(5) The exemption allowed by this section shall be effective upon the date of the application and must be taken before the reduction in taxes provided by sections [63-701](#) through [63-710](#), Idaho Code, is applied.

(6) Recovery of property tax exemptions allowed by this section but improperly claimed or approved:

. . . . (Please see Idaho Code 63-602G for remainder of code)