



# Application for Cancellation/Relief of Taxes

## Application for Hardship

### Financial Statement

*Idaho County adheres to Idaho Code 63 Chapters 7 & 13 in determining the accuracy and appropriateness of cancelling any or all personal &/or property taxes due Idaho County, ID. IC§ 63-711 & IC§ 63-1302, 1303 and 1304 addresses the role of the Board and any filing requirements.*

#### **TO THE BOARD OF COUNTY COMMISSIONERS of Idaho County, Idaho:**

Application is hereby made for an adjustment of personal &/or property taxes due to hardship. The following sworn statement is submitted in support thereof.

Name(s): \_\_\_\_\_

Address of Parcel: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Real Property Parcel Number(s): \_\_\_\_\_

#### **APPLICANT PERSONAL INFORMATION**-Please complete for each owner of record on the parcel.

Name: \_\_\_\_\_ DOB: \_\_\_\_\_

Phone: \_\_\_\_\_

Name: \_\_\_\_\_ DOB: \_\_\_\_\_

Phone: \_\_\_\_\_

Name: \_\_\_\_\_ DOB: \_\_\_\_\_

Phone: \_\_\_\_\_

Name: \_\_\_\_\_ DOB: \_\_\_\_\_

Phone: \_\_\_\_\_

Do any of the applicants listed above own property in any other county? \_\_\_\_ Yes \_\_\_\_ No

If yes, list the county or counties and owner: \_\_\_\_\_

Have any of the applicants listed above applied for any other exemptions? \_\_\_\_ Yes \_\_\_\_ No

If yes, name all exemptions, as well as the county in which the application for exemption was made.

Have any of the applicants listed above applied for the tax deferral program available through the State of Idaho?

\_\_\_\_ Yes      \_\_\_\_ No

Have any of the applicants listed above attempted to make payment arrangements with the Idaho County Treasurer/Tax Collector? \_\_\_\_ Yes      \_\_\_\_ No

Describe the unusual circumstances which affect your ability to pay the ad valorem taxes on the above property:

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Please list all sources of income for the past three years for each applicant and combined total income.

Year: \_\_\_\_ Total Income: \$ \_\_\_\_      Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Source(s): \_\_\_\_

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Year: \_\_\_\_ Total Income: \$ \_\_\_\_      Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Source: \_\_\_\_

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Year: \_\_\_\_ Total Income: \$ \_\_\_\_      Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Year: \_\_\_\_ Total Income: \$ \_\_\_\_

Source: \_\_\_\_

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#### **EMPLOYMENT INFORMATION**

Are any of the applicants listed above employed? \_\_\_\_ Yes      \_\_\_\_ No

If yes, please list the name of the applicant, place of employment and current wage.

Applicant Name: \_\_\_\_

Employer Name and Address: \_\_\_\_

Hourly/Monthly Wage: \_\_\_\_

Applicant Name: \_\_\_\_\_

Employer Name and Address: \_\_\_\_\_

Hourly/Monthly Wage: \_\_\_\_\_

Applicant Name: \_\_\_\_\_

Employer Name and Address: \_\_\_\_\_

Hourly/Monthly Wage: \_\_\_\_\_

**ASSET DISCLOSURE**

Value of Real Property: \$ \_\_\_\_\_

Cash on hand: \$ \_\_\_\_\_

Cash Value of Life Insurance: \$ \_\_\_\_\_

Value of Stocks, Bonds, Annuities, Mutual Funds, etc.: \$ \_\_\_\_\_

Retirement Accounts: \$ \_\_\_\_\_

Vehicles/Year, Make, Model & Value: \$ \_\_\_\_\_

Recreational Vehicles/Year, Make, Model & Value: \$ \_\_\_\_\_

Equipment/Machinery Value: \$ \_\_\_\_\_

Livestock/Type, Value: \$ \_\_\_\_\_

Mining Claims/Natural Resources (timber, gold, gems, etc.) Value: \$ \_\_\_\_\_

**TOTAL ASSETS:** \$ \_\_\_\_\_

Have any of the applicants listed above sold or given away personal property in the past year?

\_\_\_\_ Yes      \_\_\_\_ No

Have any of the applicants listed above sold or given away real estate in the past year?

\_\_\_\_ Yes      \_\_\_\_ No

**FINANCIAL OBLIGATIONS/EXPENSES**

Mortgage/Land Payment(s): \$ \_\_\_\_\_

Groceries: \$ \_\_\_\_\_

Utilities: \$ \_\_\_\_\_

Auto Insurance: \$ \_\_\_\_\_

Medical Insurance: \$ \_\_\_\_\_

Home Insurance: \$ \_\_\_\_\_

Life/Other Insurance: \$ \_\_\_\_\_

Vehicle Payment(s): \$ \_\_\_\_\_

Fuel/Maintenance: \$ \_\_\_\_\_

Medical Costs (Hospital, Doctor, Prescriptions): \$ \_\_\_\_\_

Other Miscellaneous Expenses (Please Itemize):

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL MONTHLY EXPENSES:** \$ \_\_\_\_\_

I, \_\_\_\_\_, residing at \_\_\_\_\_  
(Name) (Street Address & City)

Idaho, respectfully submit this Application for Hardship Cancellation to the Board of Idaho County Commissioners. I solemnly swear that the information provided as required in Idaho Code 63-711 on this financial statement is true and correct.

\_\_\_\_\_  
Applicant

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public for the State of Idaho  
Residing in \_\_\_\_\_, Idaho  
My Commission Expires: \_\_\_\_\_

## **TITLE 63 - REVENUE AND TAXATION CHAPTER 7 - PROPERTY TAX RELIEF**

63-711. Cancellation of taxes -- Hardship and casualty losses -- Special. (1) Property taxes may be canceled for reason of undue hardship. The commissioners may, at their discretion, grant such cancellation for a specified time period. The commissioners may, at their discretion, cancel taxes on property which has been damaged by an event causing casualty loss to all or a portion of the property when the event occurs after the fourth Monday of June or casualty losses for which the amount of loss cannot be determined until after the fourth Monday of June.

(2) Applicants seeking a cancellation pursuant to this section must apply to the county commissioners. Each applicant shall give a sworn statement containing full and complete information of his financial status to the county commissioners and shall make true answers to all questions put before him touching such person's right to the cancellation. The county commissioners shall decide and determine from each examination and from each written application for said cancellation whether or not such person is entitled to the cancellation claimed or any part thereof accordingly. In applying for a cancellation pursuant to this section, an applicant may submit an application at any time and the county commissioners may grant such application, either in whole or in part, at any regular meeting and the burden of proving the right of such cancellation shall rest upon the applicant.

(3) The county commissioners may, for good cause shown, allow an agent or some person or entity acting for and on behalf of the applicant to make the application for the cancellation provided in this section for any applicant, or where a person is entitled to cancellation shall be mentally incompetent or physically unable to make such sworn statement, his or her spouse, widow, widower, guardian, power of attorney, or personal representative, or other person having knowledge of the facts, may make the application for the cancellation.

(4) Any time within thirty (30) days after mailing of a decision of the county commissioners, or pronouncement of a decision announced at a meeting, or the failure of the county commissioners to act, an appeal may be taken to the district court for the county in which the property is located. Such appeal may only be filed by the property owner or by any person aggrieved, or by a person or entity acting on behalf of such person, when he deems any such action illegal or prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal. Notice of such appeal stating the grounds thereafter shall be filed with the county auditor, who shall forthwith transmit a copy of said notice to the county commissioners.

(5) The county commissioners shall order all necessary adjustments to be made in the property tax records of the various county officers and taxing districts.

(6) The cancellation of property taxes which have become delinquent shall affect only those property taxes granted a cancellation by order of the county commissioners and all interest and late charges on such taxes

## **TITLE 63 - REVENUE AND TAXATION CHAPTER 13 - MISCELLANEOUS PROVISIONS OF TAX LAW**

63-1302. Cancellation and refund of property tax. (1) The county commissioners may, at any time when in session, cancel property taxes which for any lawful reason should not be collected, and may refund to any taxpayer any money to which he may be entitled by reason of a double payment of property taxes on any property for the same year, or the double assessment or erroneous assessment of property through error. Notwithstanding any other provisions of law, in any case in which the county commissioners find that, due to error or otherwise by fault of the county, an excess amount of property tax was paid, the county commissioners may refund the excess amount so collected plus pay the same late charges and delinquency interest rate on that amount which the county would regularly require of a taxpayer who is delinquent, and the county commissioners may adopt an ordinance or resolution to establish such payment