



CLEARWATER COUNTY
PO BOX 626
PHONE: 208-476-7042
OROFINO, ID 83544-0626
 Application for Homeowner Exemption

Parcel Number: _____
 Small File Number : _____

For Office Use Only- Completed Application	
Copy Mailed to Homeowner _____	Initials: _____
Copy Given to Homeowner _____	Initials: _____

(SEC 63-602G, IDAHO CODE)

Owner(s) Name: _____
 Please Print

Physical Address: _____

Mailing Address: _____

Description: _____

Please Check One of the Following:
 _____ Single Family Dwelling

_____ Multi-Family Dwelling
 (Duplex, Triplex, Etc.)
 _____ Apartment or Condominium

_____ Mobile Home _____ Attached

_____ Commercial
 W/Living Quarters

_____ Previous Owner

Mobile Home: Year: _____ Make: _____ Size: _____ Serial #: _____

Sale Date: _____ Date Occupied: _____ Purchase Price: \$ _____

Is this application for a newly constructed home? _____

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

Is this your Primary residence? _____ Are you registered to vote in Clearwater County? _____

Do you file a **full year residency** Idaho Income Tax Return? _____ If no, please provide explanation: _____

Do you have an Idaho Driver's License? _____ Are your cars registered in Idaho? _____

What was the address of your previous residence? _____

Are you receiving this exemption in another county in Idaho? _____ County Name _____

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

1: **More than one owner:** (other than husband & wife) Signatures of all owners living in this home as their primary residence.

2: **Trust:** Complete and notarized Trust Affidavit submitted along with a copy of the front page, signature page, and the page listing the Beneficiaries of the Trust.

3: **Corporation or LLC:** Complete and notarized affidavit submitted with documentation showing that you are at least a 5% shareholder, member, or partner, in the corporation or LLC.

I certify that I am the owner, and that I occupy as my primary dwelling place the property herein described and to the best of my knowledge and belief, and under penalty of perjury, the information I have provided herein is true and correct. I understand that failure to comply with all the above requirements on or before April 15th, will result in denial of this application. I also understand that this information may be verified with the Idaho State Tax Commission.

Signature: _____ Phone #: _____ Date: _____

Signature: _____ Phone #: _____ Date: _____

This application must be returned to the Assessor's Office or postmarked no later than April 15th of the Tax Year you are applying for.

Homestead (Homeowner's) Exemption – Idaho Code Section 63-602G

- 1 – Provides for the exemption and the amount excluded.
- 2 – Exemption granted if the following occur:
 - a – Owner Occupied
 - Used as the primary dwelling place of the owner
 - As of January 1 (or before April 15th if purchased after January 1)
 - b – The appraisals are uniform
 - c – The owner must certify:
 - i – he is applying for the exemption
 - ii – the property is his primary dwelling place, and
 - iii – he has not made any other application in another county or another residence.
 - d – Owner defined in 63-701(7) – Owner can be an entity in which case the occupant can be a beneficiary, partner, member or shareholder and must provide proof of such. They must own at least 5% of the entity and submit an affidavit.
(Idaho Code Section 63-703(4))
 - e – A written request to return any documents submitted with the affidavit in (d) can be made.
 - f – Primary dwelling defined in 63-701(8).
 - g – Occupied defined in 63-701(6).
- 3 – An owner needs to apply only once as long as he has made a valid application the previous year, Still occupies the same residence and it is still his primary dwelling place.
- 4 - This exemption is taken before the reduction in taxes proved for in Sections 63-701 through 63-710.
- 5 – Recovery of improperly claimed exemption:
 - a – Upon discovery the assessor must notify the taxpayer in writing
 - b – If discovered by the Idaho State Tax Commission they may disclose to the county
 - c – Recovery of the tax must begin within seven (7) years
 - d – The taxpayer has 30 days to appeal to the board of commissioners
 - e – The recovery period is seven years and the levy for each year is applied to the exempted value
 - f – The recovery amount is due by the date provided for in Section 63-903
 - g – Recovered taxes will be distributed in the same manner as property taxes
 - h – Provides for the intent to attach a lien.
 - i – Provides for the filing of a lien.
- 6 – The legislature declares the exemption is necessary.
- 7 – Active duty in designated combat zones shall not revoke the exemption.