

# WASHINGTON COUNTY

## Property Tax Exemption Application

A completed application must be filed for each parcel for which you seek an exemption. Please type your answers or write legibly. If you have any questions regarding this application, please call (208) 414-2000. Please return this form as soon as possible to allow sufficient review time. Applications received after the Fourth Monday of June, cannot be considered for a current year exemption.

### OWNER INFORMATION

1. Date of Application: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year
2. Parcel Number: \_\_\_\_\_
3. Organization Name: \_\_\_\_\_
4. Legal Owner of Property: \_\_\_\_\_
5. Address, City, State, Zip of the Property: \_\_\_\_\_
6. Date Property was Acquired by Organization: \_\_\_\_\_ / \_\_\_\_\_  
Month Year
7. Type of Property (please check one):     Real Property     Personal Property
8. If this request is for personal property, is any of the personal property associated with this parcel leased or not used exclusively for which you are requesting this exemption?
9. Under which section(s) of the Idaho Code are you seeking tax exemption?
  - Idaho Code § 63-602B - Religious Corporations Or Societies
  - Idaho Code § 63-602C - Fraternal, Benevolent, Or Charitable Societies
  - Idaho Code § 63-602E - Property Used For School Or Educational Purposes
  - Idaho Code § 63-602X - Casualty Loss
  - Idaho Code § \_\_\_\_\_ - Other (fill in the appropriate code citation)

### LIST ON SEPARATE SHEETS OF PAPER

10. Attach a letter explaining the basis for your exemption request under applicable Idaho Code sections. A complete copy of the Idaho Code is available at the Washington County Assessors Office.
11. Attach a copy of your organization's articles of incorporation, by-laws and year-end financial statements.
12. Please complete the attached worksheets that apply to the type of exemption you are seeking.
  - Complete Worksheet 63-602B if you are seeking an exemption for religious corporations or societies.
  - Complete Worksheet 63-602C if you are seeking an exemption for a fraternal, benevolent, or charitable society.
  - Complete Worksheet 63-602E if you are seeking an exemption for a school or educational purposes.

(OVER)

13. If the applicant is not the legal owner, explain the relationship between the applicant and the legal owner.

\_\_\_\_\_

14. What was the principal activity of the applicant organization on January 1, of this year? Be specific and consider all activities.

\_\_\_\_\_

15. What was the principle use of this property on January 1, of this year? Be specific and consider all uses.

\_\_\_\_\_

16. Contact Person: \_\_\_\_\_

17. Title: \_\_\_\_\_

18. Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

19. Daytime Telephone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**PLEASE RETURN TO**

**Debbie Moxley-Potter  
Washington County Assessor  
485 East Third Street  
Weiser, Id 83672**

Please return this form as soon as possible. Applications received after the third Monday of June, cannot be considered for a current year tax exemption. If you have any questions regarding this application, please call (208) 414-2000.

**FOR YOUR SIGNATURE**

I CERTIFY, to the best of my knowledge and belief, the information provided herein is true and correct.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

**ACTION OF BOARD OF EQUALIZATION**

The Washington County Commissioners sitting as a Board of Equalization took the following action on the applicant's request for Property Tax Exemption for Tax Year \_\_\_\_\_.

Application Denied

Ordered on \_\_\_\_\_ (date) an exemption per Idaho Code 63-602 \_\_\_\_\_.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

# Idaho Statutes

## TITLE 63 REVENUE AND TAXATION CHAPTER 6

### EXEMPTIONS FROM TAXATION

**63-602X. PROPERTY EXEMPT FROM TAXATION - CASUALTY LOSS.** (1) The following property is exempt from taxation: real and personal property which has been damaged by an event causing casualty loss to all or a portion of the property. The board of equalization on a case-by-case basis shall determine whether to grant an exemption.

An exemption granted under this section shall be for the year in which the real or personal property has been damaged or destroyed. Claimants seeking exemption under this section must apply to the county board of equalization. The application must be in writing on a form provided by the county and must identify the claimant, the date of the casualty loss, and the property that has been damaged or destroyed. The application must be filed on or before the end of the county's normal business hours on the fourth Monday of June of the year in which the casualty loss occurred. If an exemption is granted, the value of the property subject to taxation shall be calculated by dividing the number of days in the year prior to the casualty loss by the number of days in the year and multiplying the resulting quotient by the market value of the property less any applicable exemptions, as of 12:01 a.m. on the first day of January of the tax year.

(2) The county board of equalization shall decide whether to grant such claim for exemption on or before the second Monday of July of the year in which the claim is filed. If granted, either in whole or in part, the county board of equalization shall order all necessary adjustments made in the property roll.

History:

[63-602X, added 1996, ch. 98, sec. 7, p. 357; am. 1997, ch. 117, sec. 20, p. 320.]

**How current is this law?**

**Search the Idaho Statutes and Constitution**