APPLICATION FOR PROPERTY TAX REDUCTION FOR 2026

ALL OF THE FOLLOWING QUESTIONS MUST BE COMPLETED. ATTACH SUPPORTING DOCUMENTS.

County	Code Area	Parcel Number

Section A. 1. Ownership Information (Name, address and ZIP code)

2. Social Security Number (Claimant) | Social Security Number (Spouse)

3. Birth Date (Claimant) | Birth Date (Spouse)

4. As of January 1, 2026, you were:
☐ Single ☐ Married ☐ Widow(er)/Not remarried

5. Physical address of the property if different than ownership information.

6. Did you receive a Property Tax Reduction in 2025? ☐ Yes ☐ No

7. Have you filed a claim on a different primary residence between January 1, 2026 and now? ☐ Yes ☐ No
Where? _____

8. Did you occupy your home as your primary residence before April 15, 2026? ☐ Yes ☐ No

9. Did you or your spouse stay in a care facility in 2025? ☐ Yes ☐ No

10. Did you receive rental income for all or any part of this property in 2025? If yes, please attach a copy of your rental agreement. ☐ Yes ☐ No

11. If you used any part of this property for business or commercial use in 2025, list the percent used for business or commercial use (See instructions.) _____%.

12. Did you sell real estate, stocks, or other capital assets in 2025? ☐ Yes ☐ No

13. This year, you or your spouse will file: (Check all that apply.)
☐ Federal Income Tax Return (Attach a copy of this return.) (If your tax information is incomplete, please contact your county assessor for instructions on completing this form.)
☐ State income tax return (List state, if other than Idaho:_____.)
☐ Idaho grocery credit form

14.

	Claimant	Spouse
I certify that my Social Security number and birthdate are correct.	☐	☐
I certify that I am a citizen or legal permanent resident of the United States, OR	☐	☐
I certify that I am in the United States legally.	☐	☐

Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.

I grant permission to any government agency and contractor to confirm my status and to reveal to the Idaho State Tax Commission the total monetary payments made to me or my spouse during 2025.

(Check one) ☐ Yes ☐ No

Claimant(s) *(Please print.)* Date

Signature(s) and Relationship Telephone Number

Section B. Eligibility Status As of January 1, 2026, I was (check all that apply)

☐ 65 or older ☐ Blind ☐ Former P.O.W. ☐ Fatherless or Motherless Minor

☐ Widow(er): Spouse Name_____ Date of Death_____

☐ Disabled (recognizing entity):

- ☐ Social Security Administration
- ☐ Railroad Retirement Board
- ☐ Federal Civil Service
- ☐ Public Employee Retirement System, not covered by above agencies
- ☐ Veteran 10-30% Service-Connected Disability
- ☐ Veteran 40-100% Service-Connected Disability
- ☐ Veteran Nonservice-Connected Disability with pension

Section C. Income

Household Income and Qualified Expenses
January 1 - December 31, 2025
Subsection 1

1. Federal adjusted gross income ..... $_____
Extension filed ☐ Yes ☐ No

Subsection 2
Include gross income from all sources **not** included in Subsection 1 (taxable and nontaxable)

2. Social Security income/SSI (Claimant)..... $_____
3. Social Security income/SSI (Spouse)..... $_____
4. Capital gains *(max allowable deduction $3,000)*..... $_____
5. Wages, workers' compensation, and/or unemployment ..... $_____
6. Pensions, retirements, annuities, and/or IRAs $_____
7. VA pension or compensation ..... $_____
8. Interest and dividends ..... $_____
9. Railroad retirement..... $_____
10. Other income (Received from _____) $_____
11. Subtotal (add lines 1 through 10)..... $_____
12. Principal of annuity (Attach contract.)..... $ (_____)
13. Total of nonreimbursed, paid medical expenses and medical insurance premiums..... $ (_____)
14. Total of paid or prepaid funeral expenses *(Attach receipt - maximum allowable amount: $5,000.)* $ (_____)
15. Subtotal of deductions (Add lines 12, 13, and 14) $_____
16. Total net income (Subtract line 15 from line 11) $_____

If you would like information about property tax deferral for any remaining taxes, ask your assessor or contact the State Tax Commission for a brochure explaining this program.

FOR COUNTY USE ONLY

Check all that apply:

☐ Single family ☐ Sole owner
☐ Multi dwelling _____% ☐ Community property
☐ Multi use _____% ☐ Partial ownership _____%
☐ Trust or life estate
☐ LP, LLC, or Corp.

Overall claimant percentage of ownership/use _____%

I _____, certify that Property Tax
County Assessor or Deputy Assessor
Reduction benefits are only applied to the claimant's eligible portion of the net taxable value.

Tax reduction not to exceed: | Date

THIS APPLICATION MUST BE FILED WITH YOUR COUNTY ASSESSOR BY APRIL 15, 2026

Email:_____