

AFFIDAVIT OF OWNER - OCCUPIED PRIMARY RESIDENCE

Single Family Dwelling.....[]

Multi - Family Dwelling.....[]

Apartment or Condominium.....[]

Manufactured Home.....[]

(Do you own your own land ____ Yes ____ No)

(If YES, do you have a detached garage ____ Yes ____ No)

Commercial Improvement with Living Quarters.....[]

FOR OFFICIAL USE ONLY
HOMEOWNER'S EXEMPTION

Effective Year

Deputy's Initials

Name of Owner (print last name first)

Telephone Number

Mailing Address

Street Address

City

State

Zip

Parcel Number

\$ _____
Purchase Price (voluntary)

PURCHASE DATE ____/____/____
Month Day Year

DATE OF OCCUPANCY ____/____/____
Month Day Year

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 HOMEOWNER'S 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 WHATEVER INFORMATION IS NECESSARY TO DO SO.

I have read the above statement. _____
Initial

Previous Address: _____ County: _____

[] SOLD [] STILL OWN

Did you have a Homeowners Exemption
at your previous address? YES [] NO []

[] RENTED

Signature of Owner

Date of Application

BOUNDARY COUNTY ASSESSOR
P.O. BOX 57
BONNERS FERRY, ID 83805

Signature of Owner

Date of Application

IMPORTANT INFORMATION ON REVERSE SIDE

63-602G. PROPERTY EXEMPT FROM TAXATION - RESIDENTIAL IMPROVEMENTS

(1) During the tax year 2006 and each year thereafter and subject to annual adjustment, up to 50% of the market value for assessment purposes of the homestead as defined in 63-701, Idaho Code, shall be exempt from taxation. The exact maximum amount of exemption can be determined by contacting the Assessor's Office at (208) 267-3301 after January 1st of the applicable tax year.

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

- (a) The residential improvements are owner-occupied and used as the primary dwelling place of the owner.
- (b) The Tax Commission has certified to the Board of County Commissioners that all properties in the County which are 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
 - (i) He is making application for the exemption allowed by this section;
 - (ii) The residential improvements are 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 residential improvements in the County.

(3) The requirement for an owner to apply for the exemption is waived if that owner received the exemption during the previous year, and the County Assessor is reasonably assured that the owner still occupies the same residential improvements. In all other situations, the owner must apply for the exemption as otherwise required by this section.

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The Idaho State Tax Commission has promulgated rules and regulations to provide for the implementation of the above statute. In general, those regulations state that in order to continue to receive the benefit of exemption, the owner must maintain the dwelling as their primary AND BE AN IDAHO RESIDENT.

If the property is sold after January 1st, the Homeowner's Exemption will be retained for the duration of that year; however, if the new purchaser is the owner-occupant, he or she must make application.

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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, etc.)