



Application for Cancellation of Taxes

Pursuant to Idaho Code 63-711

TO THE BOARD OF COUNTY COMMISSIONERS of Teton County, Idaho:

Application is hereby made for cancellation of property tax due to hardship or casualty losses. The following sworn statement is submitted in support thereof, as required by Idaho Code 63-711:

I, _____, of _____, _____,
(Full name) (Home address) (City and State)

hereby request exemption of _____% of the taxes assessed on the property described below:

LEGAL DESCRIPTION: Tax # _____ Section _____ Township _____ Range _____

PARCEL NUMBER: _____

Describe the unusual circumstances which affect your ability to pay the property taxes on the above-described property and attach a sworn financial statement containing full and complete information concerning your financial status.

(Date)

(Signature of applicant or representative)

NOTE: Sworn financial statement must be attached to this application.

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.