

Return Form To:
Board of County Commissioners
150 Courthouse Drive – Room 109
Driggs, ID 83422



Phone: 1-208-354-8775
E-Mail: commissioners@co.teton.id.us

Application for Adjustment of Interest & Penalty

Teton County adheres to Idaho Code 63 Chapters 9 & 10 (see reverse side) in calculating and determining all fees, interest and penalties. IC 63-217 addresses filing and mailing deadlines. These statutes are printed on the reverse side of your property tax notice.

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

Application is hereby made for an adjustment of interest and penalties due to either miscalculation or other reason. The following sworn statement is submitted in support thereof.

I, _____, of _____,
PRINT (Full name) (Legal Mailing Address) (City and State)

hereby request an adjustment to my 20 _____ tax notice in the amount of \$ _____ on the property described below:

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

Describe the circumstances and apply the appropriate criteria which best explains the rationale for your request. Attach any and all appropriate documentation concerning your claim.

Signature of Applicant & Date

Daytime Phone

E-Mail Address

BOARD OF COMMISSIONERS ACTION TAKEN: % APPROVED % DENIED

COMMENTS/REASON:

Chairman of the Board

Date

**TITLE 63
REVENUE AND TAXATION
CHAPTER 10**

COLLECTION OF DELINQUENCY ON REAL, PERSONAL AND OPERATING PROPERTY

63-1002.PAYMENT OF DELINQUENCY - ORDER - RECEIPT. (1) Whenever a delinquency exists for any year, the taxpayer may pay to the tax collector any part of such delinquency together with the costs, late charges and interest. Costs include certified mailings, title searches, advertising and all other expenses for the processing and collection of the delinquency. Provided however, that any delinquency shall be applied to costs, collection costs, special assessments, charges, fees, interest, late charges and property tax in the proportion each bears to the total amount due. Payment applied to the property tax shall be posted directly to the roll.

(2) Payment may only be paid and accepted upon the oldest delinquency standing on the records of the county tax collector wherein such payment is made unless otherwise authorized by a judicial action. The second one-half (1/2) shall not be considered current if the first one-half (1/2) is delinquent.

(3) Upon payment of a delinquency, the tax collector shall issue to the taxpayer a receipt, if requested by the taxpayer. In the event payment is mailed to the tax collector, the cancelled check may serve as the receipt. Payment of current taxes shall not invalidate any proceeding in the collection of a delinquency.

**TITLE 63
REVENUE AND TAXATION
CHAPTER 9**

PAYMENT AND COLLECTION OF PROPERTY TAXES

63-902.PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1) For property on the property roll or operating property roll, the county tax collector must, prior to the fourth Monday of November in each year, mail to every taxpayer, or to his agent or representative, at his last known post-office address, a tax notice prepared upon forms prescribed in section [63-219](#), Idaho Code, which shall contain at least the following:

- (a) The year in which the property tax was levied;
- (b) The name and address of the property owner;
- (c) An accurate description of the property, or in lieu thereof, the tax number of record;
- (d) The parcel number;
- (e) Full market value for assessment purposes;
- (f) The total amount of property taxes due:
 - (i) State;
 - (ii) County;
 - (iii) City;
 - (iv) School district separately shown as:
 - (A) Maintenance and operation;
 - (B) Bond;
 - (C) Supplemental;
 - (D) Other;
 - (v) And every other tax being separately shown.
- (g) All property tax levies in the tax code area;
- (h) The date when such property taxes become delinquent;
- (i) Notation of delinquencies against said property;
- (j) Whether an interim payment account exists;
- (k) The different payment options available to the taxpayer, his agent or representative shall be printed in boldface type in a contrasting color or highlighted on the face of the tax notice.

(2) The tax notices shall be numbered consecutively and the numbers must be entered upon all property rolls.

(3) Tax notices prepared in tax code area format shall state that levy sheets are available to the public.

(4) Levy sheets shall list the total property tax levy for each taxing district or taxing jurisdiction and the total in each tax code area.

(5) If the taxpayer is one other than the equitable titleholder, such as an escrowee, trustee of trust deed or other third party, the taxpayer shall deliver to the equitable titleholder a statement of the total amount of property taxes billed, on or before the second Monday of December.

(6) The tax collector in each county of the state is authorized to destroy all duplicate property tax receipts and microfilm of tax receipts on file in his office as they reach ten (10) years old. Property tax receipts may be destroyed if information has been replicated in other storage media.

(7) Computer and data processing routines for completion of all phases of the property tax roll procedures may be utilized with the responsibility for completion of each office's statutory duties to remain under the supervision of that office. Wherever the designation "property roll" appears within [title 63](#), data processing or computer procedures and forms may be substituted as permanent records.

(8) The county tax collector must, as soon as possible after the subsequent or missed property roll is delivered to him from the county auditor, mail a notice to every taxpayer listed on the subsequent or missed property roll, or to his agent or representative. The notice shall conform as nearly as possible to the notice required for property listed on the property roll.

(9) Failure to mail such property tax notice, or receipt of said notice by the taxpayer, shall not invalidate the property taxes, or any proceedings in the collection of property taxes, or any proceedings in the foreclosure of property tax liens.

(10) No charge, other than property taxes, shall be included on a tax notice unless the entity placing such charge has received approval from the board of county commissioners to place such charge on the tax notice and such entity:

- (a) Has the authority by law to place a lien on property; and
- (b) Has the authority to certify such charge to the auditor; and
- (c) Is required to collect such charge in the same manner provided by law for the collection of real and personal property taxes.

Complete this form and E-Mail it to commissioners@co.teton.id.us or mail it and all documentation to:

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If you have additional questions please call 1-208-354-8775.