

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



Phone: 1-208-354-8775
Fax: 1-208-354-8776

Application for Cancellation/Relief of Taxes

Teton County adheres to Idaho Code 63 Chapters 7 & 13 (see reverse side) in determining Accuracy and appropriateness of cancelling any or all personal &/or property taxes due Teton County, ID. IC§ 63-711 & IC§ 63-1302, 1303 and 1304 addresses the role of the Board and any filing requirements.

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

Application is hereby made for an adjustment of personal &/or property taxes due to financial hardship, 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. For hardship relief, attach a sworn financial statement containing full and complete information concerning your financial status.

Signature of Applicant or Representative

Date

BOARD OF COMMISSIONERS ACTION TAKEN: APPROVED DENIED

COMMENTS/REASON:

Chairman of the Board

Date

**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

**TITLE 63 - REVENUE AND TAXATION
CHAPTER 13 - MISCELLANEOUS PROVISIONS OF TAX LAW**

63-1302. Cancellation and refund of property tax. (1) The county commissioners may, at any time when in session, cancel property taxes which for any lawful reason should not be collected, and may refund to any taxpayer any money to which he may be entitled by reason of a double payment of property taxes on any property for the same year, or the double assessment or erroneous assessment of property through error. Notwithstanding any other provisions of law, in any case in which the county commissioners find that, due to error or otherwise by fault of the county, an excess amount of property tax was paid, the county commissioners may refund the excess amount so collected plus pay the same late charges and delinquency interest rate on that amount which the county would regularly require of a taxpayer who is delinquent, and the county commissioners may adopt an ordinance or resolution to establish such payments.

- (2) The county commissioners may refund to the purchaser of any property when it has been determined by the county commissioners that such sale is void or invalid, the amount paid by such purchaser to the county with interest thereon from the date of such payment at the rate of six percent (6%) per annum.
- (3) All proceedings of the county commissioners in the cancellation or refund of property taxes or refund of payments made at void sale must be recorded in the official minutes. All such refund of property taxes or payments must be paid upon warrants drawn on the county current expense fund by the county auditor or upon checks issued by the county tax collector. All such refunds shall be apportioned to the various funds or taxing districts.

TITLE 63 - REVENUE AND TAXATION
CHAPTER 13 - MISCELLANEOUS PROVISIONS OF TAX LAW

63-1303. Adjustment of property taxes by county commissioners -- Duties of tax collector. (1) Whenever the county commissioners shall make any adjustments correcting errors or any other tax adjustments coming within the authority vested by law in such body, the clerk of the board shall, without delay, prepare and deliver to the county tax collector, a copy of the proceedings of the county commissioners.

(2) It shall be the duty of the tax collector to make the necessary corrections. All such copies shall be full authority for the tax collector to make adjustments as ordered; however, the tax collector shall assume no personal responsibility as to the legality of the orders but such responsibility shall rest entirely with the county commissioners.

TITLE 63 - REVENUE AND TAXATION
CHAPTER 13 - MISCELLANEOUS PROVISIONS OF TAX LAW

63-1304. Adjustment of late charges or interest. The county commissioners of any county within the state of Idaho may, by resolution, authorize the county tax collector to make adjustments of late charges, interest and fees, not to exceed the designated limit as set by the county commissioners, in order to facilitate the collection of property taxes.