

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)		Section B. Eligibility Status As of January 1, 2026, I was (check all that apply) <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Former P.O.W. <input type="checkbox"/> Fatherless or Motherless Minor <input type="checkbox"/> Widow(er): Spouse Name _____ Date of Death _____ <input type="checkbox"/> Disabled (recognizing entity): <ul style="list-style-type: none"> <input type="checkbox"/> Social Security Administration <input type="checkbox"/> Railroad Retirement Board <input type="checkbox"/> Federal Civil Service <input type="checkbox"/> Public Employee Retirement System, not covered by above agencies <input type="checkbox"/> Veteran 10-30% Service-Connected Disability <input type="checkbox"/> Veteran 40-100% Service-Connected Disability <input type="checkbox"/> Veteran Nonservice-Connected Disability with pension
2. Social Security Number (Claimant)	Social Security Number (Spouse)	
3. Birth Date (Claimant)	Birth Date (Spouse)	
4. As of January 1, 2026, you were: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
7. Have you filed a claim on a different primary residence between January 1, 2026 and now? <input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____		
8. Did you occupy your home as your primary residence before April 15, 2026? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9. Did you or your spouse stay in a care facility in 2025? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
13. This year, you or your spouse will file: (Check all that apply.) <input type="checkbox"/> 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.) <input type="checkbox"/> State income tax return (List state, if other than Idaho: _____.) <input type="checkbox"/> Idaho grocery credit form		
14. Claimant		Spouse
I certify that my Social Security number and birthdate are correct. <input type="checkbox"/>		<input type="checkbox"/>
I certify that I am a citizen or legal permanent resident of the United States, OR		<input type="checkbox"/>
I certify that I am in the United States legally. <input type="checkbox"/>		<input type="checkbox"/>
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) <input type="checkbox"/> Yes <input type="checkbox"/> No		
Claimant(s) (Please print.)		Date
Signature(s) and Relationship		Telephone Number
Section C. Income Household Income and Qualified Expenses January 1 - December 31, 2025 Subsection 1		
1. Federal adjusted gross income \$ _____ Extension filed <input type="checkbox"/> Yes <input type="checkbox"/> 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:		
<input type="checkbox"/> Single family	<input type="checkbox"/> Sole owner	
<input type="checkbox"/> Multi dwelling _____%	<input type="checkbox"/> Community property	
<input type="checkbox"/> Multi use _____%	<input type="checkbox"/> Partial ownership _____%	
	<input type="checkbox"/> Trust or life estate	
	<input type="checkbox"/> LP, LLC, or Corp.	
Overall claimant percentage of ownership/use _____%		
I _____, 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