



# Twin Falls County

Twin Falls County Assessor's Office  
630 Addison Ave W, Ste 1300  
P O Box 265, Twin Falls, ID 83303  
(208) 736-4010/Fax: (208) 736-4181  
Email: tfcassessor@tfco.org

## HOMEOWNER'S EXEMPTION APPLICATION/ TRANSACTION VERIFICATION

To be eligible for a **HOMEOWNER'S EXEMPTION**, this property must serve as your primary dwelling.  
Applications will be reviewed for the calendar year in which they are received and **are not** retroactive.  
*\* Required field. Incomplete applications are subject to denial.*

Parcel # \_\_\_\_\_

\*Property Address: \_\_\_\_\_

City: \_\_\_\_\_

\_\_\_\_\_  
\*Owner(s) of Record

\_\_\_\_\_  
\*Idaho Issued DL No. or ID No. State \*Owner Date of Birth

\_\_\_\_\_  
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\_\_\_\_\_  
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\*Mailing Address (if different from property): \_\_\_\_\_

Phone Number(s): \_\_\_\_\_

1. Type of property:  Bare Land  Single Family Dwelling  Manufactured Home  Multi-Family Dwelling
2. \*Date property occupied: \_\_\_\_\_
3. Are you the first occupant of this dwelling?  Yes  No
4. \*Do you reside at the property as your primary dwelling?  Yes  No
5. \*Previous Address: \_\_\_\_\_
6. Are you receiving an exemption on the previous address?  Yes  No
7. Did you? OWN RENT LIVE W/FAMILY OTHER \_\_\_\_\_
8. Do you own any other property(s)?  Yes  No

*By signing this application I certify to the Twin Falls County Assessor that I meet all of the following requirements to qualify for the Homeowner's Exemption:  
1) I am a resident of Idaho. 2) I own or am purchasing under contract and I occupy as my primary dwelling place the property herein described. 3) I have not made application for Homeowner's Exemption on any other property, and 4) The information provided herein is true and correct.*

\_\_\_\_\_  
Signature Date Signature Date

*Pursuant to Idaho Code 63-602G(5) upon discovery of evidence indicating the existence of an improperly claimed Homeowner's Exemption, the Assessor must assess a recovery of property taxes, plus costs, late charges and interest.*

### Transaction Verification

(optional)

Parcel # \_\_\_\_\_

1. Type of sale or activity:  Typical home purchase  Between relatives  Forced sale (short sale, foreclosure, etc.)  
 Transfer of convenience  Refinance property  Contract sale
2. The type of property was:  Agricultural  Commercial  Residential
3. Date property purchased: \_\_\_\_\_
4. TOTAL purchase price of this property: \_\_\_\_\_
5. Were all or a portion of closing costs paid by the seller? If yes, what was the value \$ \_\_\_\_\_  
Yes  No
6. Was any personal property included in the total price? (i.e. furniture, fixtures, etc) Yes  No  If yes, estimate the value and list items included. \$ \_\_\_\_\_  
Items \_\_\_\_\_

Additional information is necessary if you answer yes to either of the following:

1. Is this property ownership held in title by a Trust? (NOT including a deed of trust) Yes  No   
If yes, an **Affidavit Regarding Resident of Trust** is required to obtain exemption.
2. Is there a co-signer on your loan? Yes  No   
(a co-signer is someone other than a spouse that helped you qualify for the mortgage you otherwise did not qualify for on you own)  
If yes, an **Affidavit of Possessory & Security Interests** is required to obtain a full exemption.

**Idaho Statute 63-602G. PROPERTY EXEMPT FROM TAXATION — HOMESTEAD.**

- (1) For each tax year, the first one hundred twenty-five thousand dollars (\$125,000) of the market value for assessment purposes of the homestead as that term is defined in section 63-701, Idaho Code, or fifty percent (50%) of the market value for assessment purposes of the homestead as that term is defined in section 63-701, Idaho Code, whichever is the lesser, shall be exempt from property taxation.
- (2) The exemption allowed by this section may be granted only if:
  - (a) The homestead is owner-occupied and used as the primary dwelling place of the owner.
  - (c) The owner has certified to the county assessor that:
    - (i) He is making application for the exemption allowed by this section;
    - (ii) The homestead is 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 homestead in the county.
- (3) The county assessor of each county shall prescribe and make available forms to be used by a homeowner to apply for homestead exemption provided in this section. The homeowner shall provide on such forms the homeowner's full name, date of birth, complete address, and most recent previous complete address. The homeowner shall also provide, if applicable, such homeowner's state-issued driver's license number or state-issued identification card number.

Improperly claimed exemptions may be recovered as follows:

- (5) Recovery of property tax exemptions allowed by this section but improperly claimed or approved:
  - (a)(i) Prior to granting an exemption, the county assessor shall investigate whether an applicant for the exemption has claimed the exemption for another homestead and shall not grant the exemption where it appears the exemption has been improperly claimed. The applicant shall be notified of the county assessor's refusal to grant the exemption.
  - (ii) Upon discovery of evidence, facts or circumstances indicating any exemption allowed by this section was improperly claimed or approved, the county assessor shall decide whether the exemption claimed should have been allowed and, if not, notify the taxpayer in writing, assess a recovery of property tax and notify the county treasurer of this assessment. If the county assessor determined that an exemption was improperly approved as a result of county error, the county assessor shall present the discovered evidence, facts or circumstances from the improperly approved exemption to the board of county commissioners, at which time the board may waive a recovery of the property tax, and notify such taxpayer in writing.

**Idaho Statute 63-701. DEFINITIONS.**

- (2) "Homestead" means the dwelling, owner-occupied by the claimant as described in this chapter and used as the primary dwelling place of the claimant and may be occupied by any members of the household as their home, and so much of the land surrounding it, not exceeding one (1) acre, as is reasonably necessary for the use of the dwelling as a home. It may consist of a part of a multidwelling or multipurpose building and part of the land upon which it is built. "Homestead" does not include personal property such as furniture, furnishings or appliances, but a manufactured home may be a homestead.
- (3) "Household" means the claimant and the claimant's spouse. The term does not include bona fide lessees, tenants, or roomers and boarders on contract. "Household" includes persons described in subsection (8)(b) of this section.
- (8)(a) "Primary dwelling place" means the claimant's dwelling place on January 1 or before April 15 of the year for which the claim is made. The primary dwelling place is the single place where a claimant has his true, fixed and permanent home and principal establishment, and to which whenever the individual is absent he has the intention of returning. A claimant must establish the dwelling to which the claim relates to be his primary dwelling place by clear and convincing evidence or by establishing that the dwelling is where the claimant resided on January 1 or before April 15 and:
  - (i) At least six (6) months during the prior year; or
  - (ii) The majority of the time the claimant owned the dwelling if owned by the claimant less than one (1) year; or
  - (iii) The majority of the time after the claimant first occupied the dwelling if occupied by the claimant for less than one (1) year.The county assessor may require written or other proof of the foregoing in such form as the county assessor may determine.

\*\*Complete code can be found on the Idaho State Legislatures webpage.