

BEAR LAKE COUNTY
APPLICATION FOR CASUALTY LOSS EXEMPTION

IDAHO CODE - SECTION 63-602X

THE FOLLOWING PROPERTY HAS BEEN
DAMAGED BY AN EVENT CAUSING CASUALTY
LOSS TO ALL OR A PORTION OF THE PROPERTY.

PARCEL NUMBER _____

LEGAL DESCRIPTION: (lot, block, subdivision or as shown
on tax notice)

OWNER NAME

CONTACT PERSON IF DIFFERENT FROM OWNER

MAILING ADDRESS

PROPERTY ADDRESS

DATE OF CASUALTY LOSS

DAY TIME PHONE NUMBER

TYPE OF CASUALTY

SIGNATURE OF APPLICANT (OWNER/AGENT)

DATE

APPLICATION MUST BE FILED BY THE 4TH MONDAY OF JUNE OF THE YEAR OF CASUALTY LOSS MAIL
APPLICATION TO: BEAR LAKE COUNTY ASSESSOR PO BOX 190 PARIS, ID 83261
OR: WALK IN ADDRESS: 30 N MAIN PARIS, ID

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DATE OF BOARD OF EQUALIZATION HEARING _____

CHAIRMAN

EXEMPTION APPROVED _____

EXEMPTION NOT APPROVED _____

ASSESSOR OFFICE USE ONLY

IMPROVEMENT PROPERTY RECORD # _____

CATEGORY _____ % DAMAGED _____

QUALIFYING
VALUE _____

DAYS EXEMPT _____ DEPUTY _____

DATA USE ONLY

QUALIFYING
VALUE _____

÷ 365 = _____

AMOUNT PER DAY _____

× _____
(days exempt) = _____

EXEMPT AMOUNT _____

DATE: _____ BY _____



Idaho Statutes

Idaho Statutes are updated to the web July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602X. PROPERTY EXEMPT FROM TAXATION – CASUALTY LOSS. (1) The following property is exempt from taxation: real and personal property which has been damaged by an event causing casualty loss to all or a portion of the property. The board of equalization on a case-by-case basis shall determine whether to grant an exemption.

An exemption granted under this section shall be for the year in which the real or personal property has been damaged or destroyed. Claimants seeking exemption under this section must apply to the county board of equalization. The application must be in writing on a form provided by the county and must identify the claimant, the date of the casualty loss, and the property that has been damaged or destroyed. The application must be filed on or before the end of the county's normal business hours on the fourth Monday of June of the year in which the casualty loss occurred. If an exemption is granted, the value of the property subject to taxation shall be calculated by dividing the number of days in the year prior to the casualty loss by the number of days in the year and multiplying the resulting quotient by the market value of the property less any applicable exemptions, as of 12:01 a.m. on the first day of January of the tax year.

(2) The county board of equalization shall decide whether to grant such claim for exemption on or before the second Monday of July of the year in which the claim is filed. If granted, either in whole or in part, the county board of equalization shall order all necessary adjustments made in the property roll.

History:

[63-602X, added 1996, ch. 98, sec. 7, p. 357; am. 1997, ch. 117, sec. 20, p. 320.]

How current is this law?

Search the Idaho Statutes and Constitution