



CLARK COUNTY IDAHO

Application for Hardship Cancellation / Relief of Taxes

Clark County adheres to Idaho Code 63 Chapters 7 & 13 in determining the accuracy and appropriateness of cancelling any or all Personal &/or property taxes due Clark County, ID. IC§63-711 & IC§63-1302, 1303 and 1304 addresses the role of the Board and any filing requirements. Note: Each person applying for cancellation of current year taxes due to hardship, shall file such application with the County Board of Equalization between January 1 and June 20 of the current year.

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

Application is hereby made for an adjustment of personal &/or property taxes due to hardship. The following sworn statement is submitted in support thereof.

Name(s): _____

Address of parcel: _____

Mailing Address: _____

Real Property Parcel Number(s): _____

APPLICANT PERSONAL INFORMATION – Please complete for each owner of record on the parcel.

Name: _____ DOB: _____

Phone: _____

Name: _____ DOB: _____

Phone: _____

Name: _____ DOB: _____

Do any of the applicants listed above own property in any other county? Yes No

If yes, list the other county or counties and the owner: _____

Have any of the applicants listed above applied for any other exemptions? Yes No

If yes, name all exemptions, as well as the county in which the application for exemption was made:

Have any of the applicants listed above attempted to make payment arrangements with the Clark County Treasurer/Tax Collector? _____ Yes _____ No

Describe the unusual circumstances which affect your ability to pay the ad valorem taxes on the above property: _____

Please list all sources of income for the past three years for each applicant and combined total income.

Year: _____ Total Income: \$ _____ Year: _____ Total Income: \$ _____
Year: _____ Total Income: \$ _____
Source(s): _____

Year: _____ Total Income: \$ _____ Year: _____ Total Income: \$ _____
Year: _____ Total Income: \$ _____
Source(s): _____

Year: _____ Total Income: \$ _____ Year: _____ Total Income: \$ _____
Year: _____ Total Income: \$ _____
Source(s): _____

EMPLOYMENT INFORMATION

Are any of the applicants listed above employed: _____ Yes _____ No

If yes, please list the name of the applicant, place of employment and current wage.

Applicant Name: _____

Employer Name & Address: _____

Hourly/Monthly Wage: _____

Applicant Name: _____

Employer Name & Address: _____

Hourly/Monthly Wage: _____

Applicant Name: _____

Employer Name & Address: _____

Hourly/Monthly Wage: _____

ASSET DISCLOSURE

Value of Real Property: \$ _____

Cash on hand: \$ _____

Value of Stocks, Bonds, Annuities, Mutual Funds, etc.: \$ _____

Retirement Accounts: \$ _____

Vehicles/Year, Make Model & Value \$ _____

Recreational Vehicles/Year, Make, Model & Value: \$ _____

Equipment/Machinery Value: \$ _____

Livestock/Type, Value: _____ \$ _____

TOTAL ASSETS: \$ _____

Have any of the applicants listed above sold or given away personal property in the past year?

_____ Yes _____ No

Have any of the applicants listed above sold or given away real estate in the past year?

_____ Yes _____ No

FINANCIAL OBLIGATIONS/EXPENSES:

Mortgage/Land Payment(s): \$ _____

Groceries: \$ _____

Utilities: \$ _____

Auto Insurance: \$ _____

Medical Insurance: \$ _____

Home Insurance: \$ _____

Life/Other Insurance: \$ _____

Vehicle Payment(s): \$ _____

Fuel/Maintenance: \$ _____

Medical Costs (Hospital, Doctor, Prescriptions): \$ _____

Other Miscellaneous Expenses (Please Itemize): \$ _____

TOTAL MONTHLY EXPENSES: \$ _____

I, _____, residing at _____
(Name) (Address)

Idaho, respectfully submit this Application for Hardship Cancellation to the Board of Clark County Commissioners. I solemnly swear that the information provided as required in Idaho Code §63-711 on this financial statement is true and correct.

Applicant

Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary Public for the State of Idaho
Residing in _____, Idaho
My Commission Expires: _____

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.