



# LATAH COUNTY

## Application for Property Tax Exemption

A complete application must be filed for each parcel for which you seek exemption. Please type your answers or write legibly. If you have any questions regarding this application, please call the Latah County Assessor's Office at 208-883-5710, or email [assessor@latah.id.us](mailto:assessor@latah.id.us) **Please return this form as soon as possible.** The County Board of Equalization will convene beginning in January to consider exemption requests. The sooner your application is received, the earlier your exemption can be approved.

### OWNER INFORMATION

1. Date of Application: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year
2. Parcel Number: \_\_\_\_\_
3. Legal Owner of Property: \_\_\_\_\_
4. Property Address: \_\_\_\_\_
5. Type of Property:  Real Property  Personal Property
6. If this request is for personal property, is any of the personal property associated with this parcel leased or not used exclusively for which you are requesting this exemption?
7. Under which section(s) of the Idaho Code are you seeking tax exemption?
  - Idaho Code §63-602B – Religious Corporation or Societies
  - Idaho Code §63-602C – Fraternal, Benevolent, or Charitable Societies
  - Idaho Code §63-602E – Property Used for School or Education Purposes
  - Idaho Code §\_\_\_\_\_ - Other (fill in the appropriate code citation)

### IN YOUR LETTER INCLUDE:

8. Attach a letter explaining the basis for your exemption request under applicable Idaho Code section(s). For your convenience, the Office of the Board of Latah County Commissioners is providing you with copies of Idaho Code §§ 63-602B, 63-602C, and 63-602E. Please be advised that there may be other Idaho Code sections that may affect your tax exemption request. A complete copy of the Idaho Code is available at the public library, County Courthouse, or on the internet at [www3.state.id.us/idstat/TOC/idstToC.html](http://www3.state.id.us/idstat/TOC/idstToC.html)
9. What was the principle use of this property on January 1 of the current year? Be specific and consider all uses.

**WORKSHEETS**

10. Please complete the attached worksheets that apply to the type of exemption you are seeking.
- a. Complete Worksheet 63-602B if you are seeking an exemption for religious corporations or societies
  - b. Complete Worksheet 63-602C if you are seeking an exemption for a fraternal, benevolent, or charitable society.
  - c. Complete Worksheet 63-602E if you are seeking an exemption for a school or educational purposes.

**CONTACT INFORMATION**

12. Contact Person;

Name \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Daytime phone number \_\_\_\_\_

**CHECK LIST\*\*\***

- Complete the entire application.
  - Enclose a letter requesting the exemption pursuant to the Idaho Code.
  - Enclose the completed worksheet(s) for your exemption.
- \*\*\*The Board of County Commissioners has the authority to, and may request additional information such as articles of incorporation and financial statements.

**PLEASE RETURN TO:**

LATAH COUNTY COURTHOUSE  
% Latah County Assessor  
PO BOX 8068  
MOSCOW, ID 83843

Please return this form and the appropriate enclosures as soon as possible. Applications received after the 4<sup>th</sup> Monday in June cannot be considered for the current tax year.

**FOR YOUR SIGNATURE**

I CERTIFY, to the best of my knowledge and belief, the information provided herein is true and correct.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year