



## Latah County Assessor

P.O. Box 8068  
Latah County Courthouse  
Moscow, Idaho 83843  
208-883-5710  
Fax 208-883-2298  
[email<pvaughan@latah.id.us>](mailto:pvaughan@latah.id.us)



MEMBER  
International Association  
of Assessing Officers

Assessor  
PATRICK J. VAUGHAN

Senior Deputy Assessor  
JOAN CASS

September 1, 2017

Dear Latah County Personal Property Owner,

Beginning in 2013 Idaho exempted from taxation all personal property accounts that total \$100,000 or less within a county, as well as individual items of personal property purchased after January 1, 2013 that cost no more than \$3,000 at the time of purchase (I.C. 63-602KK).

If you own a business in Latah County, you must complete an initial personal property declaration form. You must declare all personal property owned before January 1, 2013, and all personal property items purchased after January 1, 2013 that cost over \$3,000.

The Latah County Assessor's Office will typically mail you this form, or you can phone or email us at the contacts above, or walk into our office in the Latah County Courthouse Monday through Friday from 8AM to 5PM to obtain the personal property declaration form. Our Personal Property Clerk is Terrie Sanderson, 208-883-2262, [tsanderson@latah.id.us](mailto:tsanderson@latah.id.us)

After you complete and submit an initial personal property declaration, we will apply Idaho's personal property exemption to your account. If your account value total is at \$100,000 or less, you will not have any property taxes due.

You are not required to submit further annual personal property declarations to the Assessor's Office unless your total personal property value exceeds \$100,000. However, from time to time the Assessor's Office may request that you submit an updated personal property declaration.

There are significant financial penalties for knowingly failing to report personal property in excess of Idaho's exemption amounts, as well as the possibility of recovery of up to seven years of property taxes due from improperly claimed exemptions.

If you have questions please contact us at the phone or email contacts listed above so that you know whether or not you meet the requirements for Idaho's personal property exemption.

Patrick J. Vaughan  
Assessor