To defer your property taxes, please submit this application to your county assessor by September 3, 2024. Be sure to sign the form and have it notarized before filing it with your county assessor.

You must apply each year for property tax deferral. Deferred property taxes, plus interest, are a lien on this property, and you must pay the amount if any of the following occur:

- The property, or any part of it, is sold or the title is transferred.
- The qualified claimant, or the last surviving claimant, dies.
- The property no longer qualifies for the Homeowner’s Exemption.
- The Idaho State Tax Commission determines that the property tax deferral was granted to a person who is not a qualified claimant or granted for property that does not qualify.

You must attach the following items to this application:

- A copy of the recorded deed, title, or contract for purchase of this property, including a legal description.
- A copy of your application for property tax reduction for the current year.

### Liens and Obligations

Balance owing as of January 1 of the current tax year.

<table>
<thead>
<tr>
<th></th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st mortgage balance</td>
<td></td>
</tr>
<tr>
<td>Other mortgage or home equity loan balance</td>
<td></td>
</tr>
<tr>
<td>Other liens:</td>
<td></td>
</tr>
<tr>
<td>Other liens:</td>
<td></td>
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<tr>
<td>TOTAL LIENS &amp; OBLIGATIONS</td>
<td>$</td>
</tr>
</tbody>
</table>

### Fire and Casualty Insurance Information

Name of Company:

Policy Number: Amount of Coverage:

You must name the Idaho State Tax Commission as loss payee on your fire and casualty insurance policy and provide the Tax Commission with a copy of the policy.
Under penalty of perjury, I declare that to the best of my knowledge and belief, this document and all accompanying documents and statements are true, correct, and complete. I understand a lien will be placed on this property in the amount of the deferred taxes, plus 6% interest for 2024 as described in section 63-3045 (7)(c) Idaho Code.

DATED ______________________
(applicant signature)

____________________________________________________
(spouse signature)

On this ______ [day] of __________ [month], 20_____, in _______ county in the state of __________ before me, the undersigned notary public, ______________________________ [name of document signer] personally appeared, proved to me through satisfactory evidence of identification, which was _______________ [type of identification], to be the person who signed the preceding or attached document in my presence, and who swore or affirmed to me that the contents of the document are truthful and accurate to the best of his/her knowledge and belief.

[Seal]
Notary Public
Residing at: __________________________________________
My Commission Expires on _____________________________

FOR COUNTY USE ONLY

Date Received: __________________________________________________________________
Attachments:  ☐ Recorded deed, title, or contract for purchase of this property including legal description.  ☐ Property Tax Reduction application.  ☐ County assessor statement of current assessed value for the eligible portion of the property.
Verified by Assessor or Deputy Assessor: ________________________________
(Signature)

FOR TAX COMMISSION USE ONLY

1. Land value (one acre or less) + improvement value (primary residence) $  
2. Total liens and obligations from front of application $ ( )  
3. Previous tax deferrals (cumulative deferrals+ interest) $ ( )  
4. Net value $  
5. Percentage of total value on line 1 (line 4 divided by line 1) $  
6. Line 5 20% or less?  
   • No – continue to line 7  
   • Yes – Insufficient equity, not eligible for deferral  
7. Maximum amount of taxes eligible for deferral $  
8. Amount of Property Tax Reduction benefit allowed $ ( )  
9. Preliminary amount of deferral (line 7 – 8) $  
10. Percentage adjustment ($5,000,000 appropriation cap) %  
11. ACTUAL AMOUNT OF DEFERRAL (line 9 x line 10) $  

Date Approved: __________________________________________________________________ Date Denied: __________________________________________________________________
Lien Recording Date: __________________________________________________________________ Lien Recording Number: ________________________________

EFO00023