

2026 APPLICATION FOR PROPERTY TAX DEFERRAL

Applicant/Owner Name	Social Security No. - - -
Applicant's Spouse	Social Security No. - - -
Mailing Address	City, State, ZIP Code
Property Address (if different than mailing address)	Parcel Number(s)

To defer your property taxes, please submit this application to your county assessor by September 8, 2026. 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. (If there are no mortgages or other liens, please complete each block with a "0".)	
1 st mortgage balance	\$ _____
Other mortgage or home equity loan balance	\$ _____
Other liens: _____ _____ _____	\$ _____ \$ _____ \$ _____
TOTAL LIENS & OBLIGATIONS	\$ _____

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.	

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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 2026 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:	
<input type="checkbox"/> Recorded deed, title, or contract for purchase of this property including legal description.	
<input type="checkbox"/> Property Tax Reduction application.	
<input type="checkbox"/> 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:

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