

Tax Hardship Information

INFORMATION TO CONSIDER WHEN APPLYING FOR ADA COUNTY PROPERTY TAX CANCELLATION DUE TO HARDSHIP IDAHO CODE § 63-711

You must submit a signed, sworn and notarized application (application forms are different for individuals and churches/businesses) containing full and complete information about your household's financial status, including all adults (18 and over) in the home. This is required by Idaho Code Title 63, Chapter 7.

In completing the application for hardship cancellation from taxes, please be aware that documentation is required to support the information provided in the application. Attached to the application is a list of documentation that should be submitted with the application and is required to complete a review of the application.

The application is available at the Bannock County Indigent Services Office at 624 E. Center St., Rm. 106, in Pocatello, Idaho.

The Board will consider the following when determining if a hardship exists:

- All household income and public benefits you are receiving; and the household's necessary monthly living expenses. Necessary monthly expenses do not include items such as cable, internet or multiple telephones. Please be aware that certain expenses have a maximum allowable amount set by the Board of County Commissioners.
- All assets, including but not limited to bank, investment, retirement, stocks, bonds, mutual fund and savings accounts; and personal property such as extra vehicles, recreational vehicles, boats, ATV's.
- Any real property you own or are in the process of purchasing and any equity in that property.
- Whether property taxes are included in your monthly mortgage payment.
- Whether there is sufficient disposable income, after considering all household income and necessary expenses, to pay the taxes within twelve months.
- Whether there are sufficient assets (real property or personal property) that could be sold to pay the taxes.
- Whether the taxes in question have already been paid.
- Whether you are behind in paying the property taxes for three years (with the property subject to tax deed).
- Whether you occupy the property as your primary place of residence.
- Whether you have exhausted all other resources prior to applying for a hardship cancellation, including applying with other assistance programs such as the Circuit Breaker program through the Assessor's Office/Idaho State Tax Commission.

If you are less than 3 years behind on your real property taxes, you may make partial payments without contacting the Commissioners or the Treasurer. If you choose this option you will incur late fees and interest. If you fall behind in paying these taxes 3 years or more, however, you will face additional fees and penalties, and your property will be subject to tax deed, pursuant to title 63, chapter 10, Idaho Code.

APPEALS – If the county commissioners deny your application for hardship, you have the right to appeal that decision to the district court. Please consult an attorney regarding any appeal questions.

The application must be completed in blue or black ink, and the hard copy submitted to the address listed on the application. Applications cannot be filed on-line.