



BONNER COUNTY

ASSESSOR'S OFFICE

1500 Highway 2, Suite 205 | Sandpoint, Idaho 83864
(208) 265-1440 | assessors@bonnercountyid.gov

HOMEOWNER'S EXEMPTION INFORMATION

CHANGES IN IDAHO STATUTE 63-602(G) EFFECTIVE JULY 1, 2024



WHAT IS THE HOMEOWNER'S EXEMPTION?

The Homeowner's Exemption is provided by Idaho law and may reduce the assessed value of your **primary residence by up to \$125,000, including up to one acre of land surrounding the residence.**



WHO QUALIFIES?

To qualify, you must:

- Own and occupy the property as your **primary residence.**
- Be an **Idaho resident.**
- Claim the exemption on **only one residence.**
- The property **cannot be rented.**

There are no income or age restrictions.



PROOF OF RESIDENCY & ELIGIBILITY

The Assessor's Office requires:

Provide one of the following with your name and the property address:

- ✓ Valid Idaho Driver's License or State-Issued ID
- ✓ Idaho vehicle registration, if applicable
- ✓ Utility bill (electric, water, gas, sewer, etc.) showing your name and the property address
- ✓ Idaho voter registration, if you vote



OWNERSHIP CHANGES

A new application is required when ownership changes, including adding an owner or transferring the property to a Trust, LLC, LP, or Corporation.



PROPERTY OWNED BY A TRUST, LLC, LP, OR CORPORATION

Trust: Provide the front page, beneficiary page, signature page, and a completed Trust Affidavit.

LLC, LP, or Corporation: Documentation showing you are at least a 5% owner, shareholder, or member, along with the required affidavit.



WHERE DO I APPLY?

Bonner County Assessor's Office
1500 Highway 2, Suite 205
Sandpoint, Idaho 83864



(208) 265-1440



assessors@bonnercountyid.gov



Office Hours: Monday – Friday
9:00 a.m. – 5:00 p.m.



DEADLINE IS DECEMBER 31 OF THE YEAR FOR WHICH THE EXEMPTION IS BEING REQUESTED.

INCOMPLETE APPLICATIONS OR APPLICATIONS MISSING REQUIRED DOCUMENTATION WILL BE DENIED.

Serving Our Community

Revised September 2026



BONNER COUNTY ASSESSOR'S OFFICE

1500 U.S. Highway 2, Suite 205 | Sandpoint, ID 83864 | 208-265-1440 | assessors@bonnercountyid.gov

HOMEOWNER'S EXEMPTION APPLICATION

Idaho Code § 63-602 provides a homeowner's exemption from property taxes for a property that is the applicant's primary residence and in which the applicant resides.

1. OWNER INFORMATION				2. CO-OWNER / SPOUSE INFORMATION (If Applicable)			
Name(Last, First, M):				Name(Last, First, M):			
Idaho Driver's license:		DOB:		Idaho Driver's License:		DOB:	
Phone Number:				Phone Number:			
Email Address:				Email Address:			
3. PROPERTY INFORMATION							
Physical Address or Legal description:				City:		State: ID	
Parcel Number:				Zip Code:			
Purchase Date:				Date Occupied:			
Purchase Price (Optional):				Previous Owner:			
Mailing Address (If different):				City		State	
				Zip Code:			
5. TRUST / ENTITY INFORMATION (If Applicable)							
Is the property held in a Trust, Corporation or LLC?				Yes		No	
						Please see back of application for information page	
6. PRIMARY RESIDENCE DECLARATION – PLEASE CIRCLE ALL THAT APPLY							
Is this for a newly constructed home?		Yes		No		Manufactured Home	
						Condo:	
This is my primary residence.		Yes		No		Make:	
						Model:	
I am registered to vote in Idaho		Yes		No		Year:	
						Size:	
I filed a full year income tax in Idaho		Yes		No		RV Plate #:	
If "no" to the tax question, explain:						Multi-Family:	
						RV Registered State:	
8. PROOF OF RESIDENCY							
Provide one of the following documents with your name(s) and application address:				Please list your previous address (Po Box not applicable):			
☐ Idaho Driver's license or State ID				<u>Are you receiving this exemption in another state or county in Idaho?</u>			
☐ Idaho Vehicle registration							
☐ Idaho Voter registration							
☐ Utility bill – electric, water, gas, sewer							
				Yes, if so where? No			
9. APPLICANT CERTIFICATION							
I certify I am the owner(s) and occupy the property as my primary residence. Under penalty of perjury, I certify the information provided is true and correct to the best of my knowledge. I understand that failure to meet residency or documentation requirements may result in denial of this application and the information may be verified with the Idaho State Tax Commission.							
Signature:		Date:		Signature:		Date:	
The application deadline is December 31 of the year for which the exemption is being requested. SEE BACK FOR MORE INFORMATION							
ASSESSOR'S OFFICE USE ONLY							
Tax C:		☐ Copy mailed to homeowner		☐ Copy given to homeowner		INITIALS:	
Notes:							