

BEFORE THE IDAHO BOARD OF TAX APPEALS

STEPHEN AND CATHERINE WEAVER,	)	
	)	
Appellants,	)	APPEAL NO. 25-A-1212
	)	
v.	)	FINAL DECISION AND ORDER
	)	
ADAMS COUNTY,	)	
	)	
Respondent.	)	
	)	
_____	)	

PROPERTY TAX REDUCTION APPEAL

This appeal is taken from a decision of the Adams County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RP00300000023CA. The appeal concerns the 2025 tax year.

This matter came on for hearing November 13, 2025, in Council, Idaho, before Board Member Leland Heinrich. Appellants were self-represented. Adams County Prosecutor Peter Donavon represented Respondent.

Board Members Kenneth Nuhn and Doug Wallis join in issuing this decision.

The issue on appeal concerns whether the subject property qualifies for the property tax reduction benefit provided in Idaho Code § 63-724.

The decision of the Adams County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$27,996. Appellant contends the correct assessed value is \$17,621.

The subject property is a .34 acre vacant residential parcel located in the Rowell's Park Addition subdivision in New Meadows, Idaho. Appellants purchased the subject lot in 2016.

Prior to acquiring the subject lot in 2016, Appellants, in 2015, purchased the adjacent .59 acre residential parcel to the south that was improved with a dwelling. The adjacent south parcel is situated in the neighboring Meadows Original Townsite subdivision. In 2015, Appellants applied for a homestead exemption on the improved adjacent southern parcel, which was granted and has remained in place since. No homestead exemption application was filed for the subject property until 2021, which was erroneously approved. The mistake was discovered and the exemption was removed for 2022.

Appellants disagreed with the removal of the exemption on the subject property and characterized the action as improper. Because the subject lot and the improved southern parcel are fenced-in and used together, Appellants contended they are a single homestead property. As such, Appellants argued the homestead exemption on the southern parcel should also extend to the vacant subject lot. It was noted the homestead exemption applies up to one (1) acre, so extending the homestead exemption to the subject lot would not exceed the size limit. Appellants further argued the subject property, as part of the homestead with the improved southern parcel, qualifies for the property tax relief benefit provided in Idaho Code § 63-724.

Respondent stressed the subject lot has not been legally combined with the adjacent south parcel, so is a standalone buildable residential parcel and must be evaluated on its own. According to Respondent, the subject lot has existed as a separate legally recognized parcel since at least 1934 and has historically been conveyed independent of the adjacent south parcel. Regarding the homestead exemption, Respondent explained a property owner is entitled to claim only one (1) such exemption.

And because the homestead exemption was already granted for Appellants' adjacent south parcel, Respondent argued the subject lot was ineligible.

To demonstrate consistency in its administration of the homestead exemption, Respondent shared that of the more than 500 parcels less than one (1) acre in size in the county receiving the homestead exemption, seventy-three (73) of those homeowners also own an adjoining parcel that does not receive the exemption. In fact, just like Appellants, three (3) other owners in the neighborhood also reportedly own parcels in both Rowell's Park Addition subdivision and Meadows Original Townsite subdivision, though only one (1) parcel receives the homestead exemption. In short, Respondent maintained the subject property did not qualify for the homestead exemption and therefore does not qualify for the property tax reduction benefit provided in Idaho Code § 63-724.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of market value in fee simple interest or, as applicable, a property's exempt status. This Board, giving full opportunity for all arguments and having considered all the testimony and documentary evidence submitted by the parties, hereby enters the following.

Before considering subject's eligibility for the property tax reduction benefit, it must be stressed that while both parcels share common ownership, the subject property is a distinct legal parcel, separate and apart from Appellant's improved adjacent south parcel. That both properties are fenced-in and currently used together is irrelevant where each has its own legal description and parcel number, and each can be bought and sold independently of one another. The subject lot has also expressly been declared buildable

by the Adams County Planning & Zoning Administration in letters issued in October 2022, and again in June 2023, so the parcel is capable of being developed into a full-service residential property. As long as Appellants' properties remain legally separate parcels, each must be evaluated individually for purposes of assessment.

Having confirmed subject's independent status, the remaining issue in this appeal is whether the subject property qualifies for the property tax reduction benefit provided in Idaho Code § 63-724. The statute reads in relevant part,

(1) It is the intent of the legislature to provide property tax relief on owner-occupied properties in Idaho *receiving the homestead property tax exemption pursuant to section 63-602G, Idaho Code*, as of the second Monday in July each year . . .

(2) For the purpose of this section:

(a) "Eligible property taxes" means all property tax levies on *homes receiving the homestead property tax exemption pursuant to section 63-602G, Idaho Code*, as of the second Monday in July each year . . . When calculating the eligible property taxes for the purpose of this section, the taxable value of each property shall include the value of no more than one (1) acre.

(b) "Homeowner property tax relief homestead" means *a property receiving the homestead property tax exemption pursuant to section 63-602G, Idaho Code*, as of the second Monday in July each year.

. . .

(9) The amount of property tax relief for a homeowner's property taxes shall be applied after the homestead exemption pursuant to section 63-602G, Idaho Code, has been applied. The property tax relief amount cannot exceed the actual amount of current eligible property taxes due on the homeowner's property tax notice.

(10) Nothing in this section shall prevent a homeowner from applying for or receiving any other property tax relief provided pursuant to this chapter. The property tax relief provided pursuant to this section shall be credited to the homeowner's property tax bill before any other property

tax relief is applied, up to a maximum of the actual property taxes due on the homeowner property tax relief homestead.

(Emphasis added).

As the above statute makes clear, the property tax reduction benefit is intended for, and is restricted to, owner-occupied properties receiving the homestead exemption pursuant to Idaho Code § 63-602G. So, the inquiry begins with whether the subject property satisfies the criteria required for the homestead exemption. Though the issue concerning the subject property's qualification for the homestead exemption was already addressed in its decision related to the 2022 assessment year, the Board will speak to the issue again.

Idaho Code § 63-602G provides in pertinent part,

(1) For each tax year, the first one hundred twenty-five thousand dollars (\$125,000) of the market value for assessment purposes of the homestead as that term is defined in section 63-701, Idaho Code, or fifty percent (50%) of the market value for assessment purposes of the homestead as that term is defined in section 63-701, Idaho Code, whichever is the lesser, shall be exempt from property taxation.

(2) The exemption allowed by this section may be granted only if:

(a) The homestead is owner-occupied and used as the primary dwelling place of the owner . . . and

(b) The state tax commission has certified to the board of county commissioners that all properties in the county subject to appraisal by the county assessor have, in fact, been appraised uniformly so as to secure a just valuation for all property within the county; and

(c) The owner has certified to the county assessor that:

(i) He is making application for the exemption allowed by this section;

(ii) The homestead is his primary dwelling place; and

(iii) He has not made application in any other county for the exemption and has not made application for the exemption on any other homestead in the county.

(d) For the purpose of this section, the definition of "owner" shall be the same definition set forth in section 63-701(7), Idaho Code.

. . .

(f) For the purpose of this section, the definition of "primary dwelling place" shall be the same definition set forth in section 63-701(8), Idaho Code.

(g) For the purpose of this section, the definition of "occupied" shall be the same definition set forth in section 63-701(6), Idaho Code.

(3) The county assessor of each county shall prescribe and make available forms to be used by a homeowner to apply for the homestead exemption provided in this section . . .

(4) An owner need make application for the exemption described in subsection (1) of this section only once, as long as all of the following conditions are met:

(a) The owner has received the exemption during the previous year as a result of making a valid application as set forth in subsection (2)(c) of this section.

(b) The owner . . . still occupies the same homestead for which the owner made application.

(c) The homestead described in paragraph (b) of this subsection is owner-occupied . . . and used as the primary dwelling place of the owner

There are several criteria necessary to qualify for the homestead exemption, the first of which is making an application to the county assessor and certifying the homestead is the owner's primary dwelling place and that the owner has not made application for the exemption on any other homestead in Idaho. Here, Appellants did

not file an application for the homestead exemption on the subject property for 2025 so it is ineligible to be considered for the exemption.

Even if Appellants had filed a 2025 homestead exemption application for the subject property, the other requirements of the statute have not been satisfied. First, an owner may apply for the exemption on only one (1) homestead. Appellants filed for, and were granted, the homestead exemption on the adjacent south parcel improved with a dwelling in 2015, roughly one (1) year before Appellants acquired the subject lot. Appellants, therefore, are not permitted to apply for a second homestead exemption on the subject property.

Secondly, the exemption is for an owner's "homestead," defined as, ". . . *the dwelling*, owner-occupied by the claimant as described in this chapter and used as the primary dwelling place . . . and so much of the land surrounding it, not exceeding one (1) acre" Idaho Code § 63-701(2) (emphasis added). The subject property has no dwelling nor any other residential improvements. So, by definition, the subject property is not a homestead and is therefore not eligible for the exemption. And, because the subject property does not qualify for the homestead exemption, Appellants are not entitled to the property tax reduction benefit in Idaho Code § 63-724, which is firmly restricted to properties receiving the homestead exemption.

Having determined the subject property ineligible for the exemption claimed by Appellant, Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2025, in this case. Market value is always estimated as of a precise point in time. Idaho Code § 63-201 provides the following definition,

"Market value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands

between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Appellants contended subject's assessed value of roughly \$28,000 should be reduced to \$17,621 but offered nothing to support the lower value. Idaho Code § 63-511 places the burden on Appellants to establish subject's valuation is erroneous by a preponderance of the evidence. As Appellants provided nothing to support a lower valuation nor otherwise demonstrated error in subject's assessment, the burden of proof was not satisfied.

The decision of the Adams County Board of Equalization is affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Adams County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 12th day of January, 2026.