The Homestead Exemption reduces the amount of taxable value for residences which are owner occupied as the owner's primary residence. The Homestead Exemption was previously known as the Homeowner's Exemption.

The Homestead Exemption is based on ownership and use with an application required.

Benewah County
Assessor's Office

Donna Spier, Assessor

701 College Ave, Ste 104
St Maries, ID 83861
(208) 245-2821

February, 2024

Homestead Exemption

Also known as the Homeowner's Exemption

Qualifications

The Homestead Exemption is based on ownership and use. The residence must be occupied by the owner as the primary residence. Applicants can only receive a single homestead exemption.

The exemption is valid as long as the home remains the property owner's primary residence. The exemption is also extended after death for a year or until the property changes ownership.

The homestead exemption applies to new construction on the Occupancy Tax Roll. The value is pro-rated the first year and the Occupancy application for exemption is due within 30 days of issue.

There are special circumstances where the owner's residence is in multi-use building or multiple owners are involved. These may qualify for a partial exemption. Contact the Assessor's office to discuss any special cases.

Beneficiaries of a trust may qualify if living on the property. Additional documentation will be required as part of the application process.

Removal of Exemption

Residences which are no longer owner occupied will lose the Homestead Exemption.

Improperly claimed or approved exemptions can result in the recovery of property tax revenue.

Application

Applications are mailed from the Assessor's office when property changes ownership. They can also be picked up at the Assessor's Office or sent by mail or email. All legal owners living in the home should sign the application.

Deadlines

The deadline for application for the Homestead Exemption was removed effective January 1, 2021. It is strongly encouraged that they be returned as soon as possible to be processed.

Applications for the Homestead Exemption for an Occupancy are due within 30 days of being mailed to the home owner.

Amount of Exemption

The exemption (or amount of value that is not taxed) is equal to fifty percent of the value of the residential structure(s) and up to one acre of land, to a maximum of $125,000.

Please feel free to contact us with any questions:

Benewah County Assessor's Office:

701 W College Avenue, Suite 104
St Maries, ID 83861

(208) 245-2821 phone