Custer County
Assessor's Office

Pick Up
801 E Main Ave, 83226

Call
(208) 879-2325

APPLICATIONS AVAILABLE JANUARY 1, 2027

DEADLINE APRIL 15, 2027

START TO PREPARE FOR IDAHO PROPERTY TAX REDUCTION

The Idaho Property Tax Reduction (PTR) Program, also known as the Circuit Breaker, can help qualifying homeowner's reduce their property taxes.

START GATHERING

- ✓ 2026 Income Records
- ✓ Social Security or Retirement Records
- ✓ Medical Expense Receipts
- ✓ Disability Document (if Applicable)

Veterans Exemption

You might quality for Veterans Property Tax Reduction in 2027 if you meet both of these requirements:

- The U.S. Department of Veterans Affairs recognizes you as 100% service-connected disabled, or you receive 100% compensation due to individual unemployment, as of January 1, 2027.
- You owned and lived in a home in Idaho that was your primary residence before April 15, 2027.
  1. Needs to have a current Homeowner's Exemption.
  2. The home can be a mobile home.

HOW YOU MAY QUALIFY FOR PROPERTY TAX REDUCTION

Owned and lived in a home or mobile home in Idaho that is your primary residence, the home value does not exceed a limit set by law that will be calculated in June 2027, and have a homeowner's form turned into the Assessor.

The Income cap is $40,030 *(after medical and or funeral expenses that were paid out of pocket)*

Met one or more of the following status requirements as of January 1, 2026:

- Age 65 or older (birthday is on or before January 1, 1962)
- Widow(er)
- Blind
- Fatherless or motherless child under 18 years old.
- Veteran with at least a 10% service-connected disability rating or receiving a non-service connected disability pension from Veterans Affairs (VA).
- Disabled as recognized by the Social Security Administration, Railroad Retirement Board, or Federal Civil Service, Veterans Affairs or public employment retirement system not covered by these agencies.
- Former prisoner of war or hostage

Note: Property Tax Reduction benefits will not reduce solid waste, irrigation or other fees charged by government entities

LEARN MORE AT Idaho State Tax Commission
https://tax.idaho.gov/taxes/property/homeowners/reduction/