

2026 PROPERTY TAX REDUCTION

Property Tax Reduction (Circuit Breaker)

www.tax.idaho.gov/proptaxrelief

Application Deadline - April 15th, 2026

QUALIFICATIONS

1. You owned and lived in a home or manufactured home in Idaho that was your primary residence **before APRIL 15, 2026**. (You may qualify if you live in a care facility or nursing home) and the value doesn't exceed a limit set by law that will be calculated in **June 2026**.
2. Your income for **2025** was **\$39,130** or less and
3. Met one or more of the following status requirements as of **January 1, 2026**:
 - Age 65 or older
 - A widow or widower (any age)
 - Veteran with a 10% or more service-connected disability or receiving a VA pension for non-service-connected disability.
 - Disabled as recognized by the Social Security Administration, Railroad Retirement, Federal Civil Service or Public Employee Retirement System (under 65 and did not contribute to SS)
 - Legally blind
 - Fatherless or motherless child, under age 18
 - Former prisoner of war/hostage

INCOME DOCUMENTS

The State Tax Commission is requiring copies of all income statements

- Completed Federal Income Tax Form if filed for 2025
- Social Security /Railroad Retirement or other 1099 forms for 2025
- Supplemental Security Income (SSI)
- Pensions and Retirement Income
- Bank interest, wages, or any other income not included in your Income Tax return.
- Payments from the Department of Health & Welfare

EXPENSES TO DEDUCT

The State Tax Commission is requiring proof of medical expenses
(Cancelled checks are not proof of payment)

You may deduct:

- Medical/dental and related expenses (including mileage, eyeglasses and prescription drugs not reimbursed by insurance)
Prescriptions from Canada and Mexico are not deductible.
(Please request copies of year-end statements from your medical providers)
- Medical insurance premiums
- Payment or prepayment of funeral expenses in **2025** (receipts required, maximum \$5,000)
- Farm, rental and/or business losses (You must submit a copy of the appropriate federal schedule.)
- Early withdrawal penalties (You must submit a copy of the appropriate federal schedule.)
- Alimony paid in **2025**



AT A GLANCE APPLICATION DATES

- **January 13th - April 15, 2026**

WHERE TO APPLY

- **In person** @ the Benewah County Assessor's Office
- **Online** @ www.tax.idaho.gov/proptaxrelief

OUTREACH DATES

- March 10th, 2026 - Plummer Library
10:00am-1:00pm
- March 12th, 2026 - Fernwood Senior Center
10:00am-1:00pm



Benewah County Assessor
701 W. College Ave. Ste. 104
St. Maries, ID 83861
(208) 245-2821

Property tax reductions are
NOT renewed automatically.
You must APPLY and QUALIFY
each year.