

**ACTION OF THE BOARD**

\_\_\_\_\_ Application denied

X Order: A cancellation of taxes plus late charge and interest on the applicant's property in the following amount:

Account #: 01290000.0

Name of property owner: Brian + Michael Laird Trust

Tax year:

Taxes:

Late charge & interest:

2022

\$ 1086.84

\$ \_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_


\_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Total cancellation granted \$ \_\_\_\_\_

\_\_\_\_\_ %

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_ %

  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_ %

  
\_\_\_\_\_  
Commissioner

Attest: Chris Yamamoto, Clerk

By: UROSS 04.05.23

Deputy Clerk

The above cancellation must be shown as a credit on the official records of Canyon County and all necessary adjustments made in the tax records of the various county officers and taxing districts.



# Calculation of Casualty Loss Tax Cancellation

Idaho Code 63-711

2022

Account 01290000 0 Date Deputy  
 Owner Brian & Michael Laird Trust 03/23/2023 GH  
 Site 1301 Cleveland Blvd, Caldwell  
 Legal 27-4N3W NW Dormans Add Lts 23&24 Blk 22  
 Type of Loss Fire- Partial Loss Date of Loss July 28, 2022

## Loss Calculation

Days Before Loss	208	Casualty Loss Quotient	56.99%
		Assessment for Full Year	Assessment before Casualty Loss
<b>Land</b>			
Homesite	\$ 101,400	\$ 101,400	\$ 101,400
Excess	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
Waste	\$ -	\$ -	\$ -
	<b>\$ 101,400</b>	<b>\$ 101,400</b>	<b>\$ 101,400</b>
<b>Improvements - HOE Eligible</b>			
Dwelling & Attached Garage	\$ 334,700	\$ 190,700	\$ 190,700
Detached Garage	\$ -	\$ -	\$ -
Utility Shed	\$ -	\$ -	\$ -
	<b>\$ 334,700</b>	<b>\$ 190,700</b>	<b>\$ 190,700</b>
<b>Improvements - Other</b>			
Detached Garage	\$ -	\$ -	\$ -
Car Port	\$ -	\$ -	\$ -
Lean-To	\$ -	\$ -	\$ -
Other Out Buildings	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assessed Value</b>	<b>\$ 436,100</b>	<b>\$ 292,100</b>	
<b>Less HOE Exempt</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net Taxable Value</b>	<b>\$ 436,100</b>	<b>\$ 292,100</b>	

**Amount to Be Forgiven (after casualty loss) \$ 144,000**

## BREAKDOWN OF CANCELLATION OF TAXES DUE TO HARDSHIP TO INDIVIDUAL TAXING DISTRICTS



### Canyon County - Treasurer's Department Estimated Taxes

03/23/2023

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Levy Year: 2022 Taxable Value: 144,000.00 Tag: 00100  
 Fire Value: 0.00 Flood Value: 0.00 Drain Value: 0.00

Fund	Description	Levy	Tax
653	AMBULANCE DI	0.0001000170	14.40
668	MOSQUITO ABA	0.0000935770	13.48
675	CALDWELL CIT	0.0039929640	574.99
700	HWY 4 IN CAL	0.0006514540	93.81
763	CALDWELL SCH	0.0014037940	202.15
775	COLLEGE OF W	0.0000786120	11.32
998	CANYON COUNT	0.0012270190	176.69

Total Tax 1,086.84

+ 0.00% 0.00

**Final Tax 1,086.84**