



# HARDSHIP/CASUALTY LOSS APPLICATION

## CANYON COUNTY BOARD OF COMMISSIONERS APPLICATION FOR CANCELLATION OF PROPERTY TAXES

(Pursuant to Idaho Code 63-711)

Property Owner(s): Chelsie Johnson + Jeff Rodgers  
Mailing Address: 33512 Apple Valley Rd Parma ID 83660  
PIN: ~~250680108~~ 25068070A0 Ji

This application is made due to \_\_\_\_\_ Undue Hardship  Casualty Loss

If for Casualty Loss:

Did the event causing such loss occur after the fourth Monday of June?  Yes \_\_\_\_\_ No

If not, was the amount of loss not capable of being determined prior to the fourth Monday of June?

\_\_\_\_\_ Yes \_\_\_\_\_ No

List specific dates of the Casualty Loss June 26 / 2024 through and on July 24, 2024 / /

Application is for:  Real Property \_\_\_\_\_ Personal Property

Property description and location (attach additional pages if necessary):

33512 Apple Valley Rd ✓

Assessed value: ~~46300~~ 556,500<sup>00</sup> ✓

Amount of cancellation requested: 17,843.75

Request is for the following tax year(s): 2024

Reason for requested cancellation: Broken windows  
Blown over and destroyed out Building

Please attach a copy of your insurance claim and describe any insurance settlements you have received or expect to receive. Please include information on amounts paid for loss of use and additional living expenses. See attachment

RECEIVED  
NOV 25 2024  
Canyon Co. Assr.

Chelsie Johnson

Jeff Rodgers

Signature of Applicant(s)

Telephone Number: 208-941-6837

Email Address: firefightchick10@hotmail.com

Date: 11/25/2024

Please return the completed application to the Canyon County Treasurer's office for review. Located at:

Canyon County Administration Building  
111 N. 11<sup>th</sup> Avenue, Ste. 240  
Caldwell, ID 83605  
208-454-7355

You will be contacted by the Canyon County Commissioner's office to schedule your hearing before the Board.

PAGE 2 OF 3

RELEASE OF INFORMATION

I/we, Chelsie Johnson / Jeff Rodgers, will fully cooperate with and will supply all information requested to the representative of Canyon County in order that my/our application can be acted upon within a reasonable time.

I/we also request my/our relatives, banker(s), credit union(s), physician(s), hospital(s), creditor(s), and any other persons or organizations including the State Department of Health and Welfare, Social Security Administration, public health districts, Veterans Administration, Crime Victims Compensation Program, utility companies or departments, law enforcement agencies, courts, Idaho Department of Labor, or employer(s), having any information concerning me/us or my/our circumstances to provide the information to such representative of Canyon County, inasmuch as it is pertinent to this application. This includes, but is not limited to, information relating to financial, employment, income and/or asset information.

I/we hereby authorize Canyon County and its representatives to release pertinent information regarding this application, the contents thereof and action taken thereon to all parties from whom the County may request information. I/we acknowledge that my/our hardship application waives any confidentiality granted by the state or federal law to the extent necessary to carry out the intent of Idaho Code Title 63, Chapters 6 and 7, regarding such applications. I/we hereby authorize a copy of this agreement to be used when necessary and give it full force as the original.

I/we understand that I/we may revoke this consent at any time except to the extent that action has been taken in reliance on it, and that unless consent is sooner revoked, this release is valid as long as it is pertinent to this application.

*I/we hereby certify under penalty of perjury that the information contained in this application for a hardship exemption/cancellation is true and correct to the best of my/our knowledge.*

DATED this 25 day of NOV, 2024.

Chelsie Johnson  
Signature of Applicant(s)

Jeff Rodgers



## Farm Bureau Insurance Company of Idaho

1250 S. Allante Ave.  
Boise, ID 83709

208-322-6060  
800-574-9845

**Insured:** Jeffery Rodgers  
**Property:** 33512 Apple Valley Rd  
Parma, ID 83660

**Claim Rep.:** Brad Hardie  
**Position:** Claims Representative  
**Company:** Farm Bureau Mutual Insurance Co. of Idaho  
**Business:** P.O. Box 4848  
Pocatello, ID 83205-4848

**Business:** (208) 251-6912  
**E-mail:** bhardie@idfbins.com

**Estimator:** Brad Hardie  
**Position:** Claims Representative  
**Company:** Farm Bureau Mutual Insurance Co. of Idaho  
**Business:** P.O. Box 4848  
Pocatello, ID 83205-4848

**Business:** (208) 251-6912  
**E-mail:** bhardie@idfbins.com

**Claim Number:** 01243751012024072401    **Policy Number:** 01-243751-01

**Type of Loss:** Wind Damage

**Date Contacted:** 7/25/2024 4:25 PM

**Date of Loss:** 7/24/2024 12:01 AM

**Date Inspected:** 7/30/2024 2:00 PM

**Date Received:** 7/25/2024 2:18 PM

**Date Entered:** 8/8/2024 11:23 AM

**Price List:** IDBO8X\_JUL24  
Restoration/Service/Remodel  
**Estimate:** 2024-08-08-1122

This estimate is a result of the damages that were observed during our visual inspection of your property from the date of loss. Please review the scope of work contained in this estimate and notify us immediately should you have any discrepancies with our findings. If discrepancies are found, please submit an itemized list of items for our review prior to making any repairs. Do not destroy or discard any of the damaged items until we have had an opportunity to inspect the additional damages and have reached a coverage decision.

We want you to receive quality repair work to restore the damages to your property. It is understood that the contractor is hired by you, our insured, and that they work for you – not Farm Bureau. Farm Bureau Cannot authorize any contractor to proceed with work on your property. Work should only proceed with your authorization. Farm Bureau also does not guarantee the workmanship of any contractor or guarantee that the work will be accomplished within a specific time frame. Should the contractor you select have any questions concerning our estimate, they should contact us directly.

Thank you for allowing Farm Bureau Mutual Insurance Company of Idaho to serve your insurance needs. Please contact us if you have any questions regarding this estimate or any other matter pertaining to your claim.



**Farm Bureau Insurance Company of Idaho**

1250 S. Allante Ave.  
Boise, ID 83709

208-322-6060  
800-574-9845

2024-08-08-1122

**Main Level**

**Main Level**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
1. R&R I-joist - 9 1/2" deep - 1 3/4" flange	70.67 LF @	6.28 =	443.81
2. R&R Sheathing - OSB - 3/4" - tongue and groove	64.00 SF @	4.29 =	274.56
3. R&R Drilled bottom plate - 2" x 4" treated lumber	30.67 LF @	14.07 =	431.52
4. 2" x 4" x 10' #2 & better Fir / Larch (material only)	4.00 EA @	5.77 =	23.08
5. 2" x 4" x 8' #2 & better Fir / Larch (material only)	18.00 EA @	4.62 =	83.16
6. 2" x 4" x 12' #2 & better Fir / Larch (material only)	2.00 EA @	6.95 =	13.90
7. 2" x 4" x 116 5/8" pre-cut stud (for 10' wall, mat only)	5.00 EA @	5.60 =	28.00
8. 2" x 4" x 92 5/8" pre-cut stud (for 8' wall, mat only)	22.00 EA @	4.47 =	98.34
9. R&R Sheathing - OSB - 1/2"	275.33 SF @	2.31 =	636.01
10. R&R Labor to frame 2" x 4" non-bearing wall - 16" oc	237.78 SF @	2.10 =	499.34
11. R&R Siding - hardboard panel - paint grade	231.33 SF @	4.07 =	941.51
12. Additional charge for a retrofit exterior door	1.00 EA @	307.36 =	307.36
13. R&R Wood window - casement, 12-23 sf	2.00 EA @	749.65 =	1,499.30
14. Seal & paint wood siding	231.33 SF @	2.34 =	541.31

**Roof**

**Roof**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
15. 2" x 10" x 10' #2 & better Fir / Larch (material only)	1.00 EA @	19.20 =	19.20
16. 2" x 8" x 8' #2 & better Fir / Larch (material only)	6.00 EA @	9.97 =	59.82
17. 2" x 6" x 10' #2 & better Fir / Larch (material only)	2.00 EA @	10.39 =	20.78
18. 2" x 6" x 8' #2 & better Fir / Larch (material only)	2.00 EA @	8.31 =	16.62
19. R&R Rafters - 2x8 - Labor only - (using rafter length)	42.69 LF @	4.44 =	189.55
20. R&R Rafters - 2x10 - Labor only - (using rafter length)	8.33 LF @	4.93 =	41.07
21. R&R Rafters - 2x6 - Labor only - (using rafter length)	30.90 LF @	3.72 =	114.95
22. R&R Sheathing - OSB - 1/2"	64.00 SF @	2.31 =	147.84
23. R&R Metal roofing	408.00 SF @	9.05 =	3,692.40



**Farm Bureau Insurance Company of Idaho**

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1250 S. Allante Ave.  
Boise, ID 83709

208-322-6060  
800-574-9845

**Grand Total Areas:**

231.33 SF Walls	80.00 SF Ceiling	311.33 SF Walls and Ceiling
48.00 SF Floor	5.33 SY Flooring	25.50 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	36.00 LF Ceil. Perimeter
48.00 Floor Area	57.78 Total Area	231.33 Interior Wall Area
275.35 Exterior Wall Area	30.67 Exterior Perimeter of Walls	
59.29 Surface Area	0.59 Number of Squares	30.90 Total Perimeter Length
8.33 Total Ridge Length	0.00 Total Hip Length	



**Farm Bureau Insurance Company of Idaho**

1250 S. Allante Ave.  
Boise, ID 83709

208-322-6060  
800-574-9845

**Summary for Dwelling**

Line Item Total  
Material Sales Tax  
  
Replacement Cost Value  
Less Deductible  
  
Net Claim

10,123.43  
223.02

*house* **\$10,346.45** ✓  
(1,000.00)

**\$9,346.45**

\_\_\_\_\_  
Brad Hardie  
Claims Representative



**Farm Bureau Insurance Company of Idaho**

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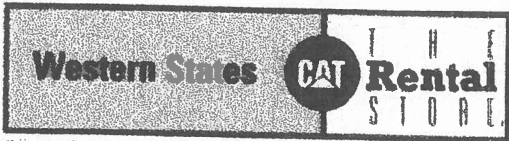
1250 S. Allante Ave.  
Boise, ID 83709

208-322-6060  
800-574-9845

**Recap of Taxes**

	<b>Material Sales Tax (6%)</b>	<b>Manuf. Home Tax (6%)</b>	<b>Storage Tax (6%)</b>
<b>Line Items</b>	223.02	0.00	0.00
<b>Total</b>	223.02	0.00	0.00





Fruitland  
6327 US-95 Fruitland, ID 83619  
208.271.7292

Chelsie Johnson  
33512 Apple Valley Rd  
Parma, ID 83660-6404

### INVOICE

NO.: IN002844855  
AGREEMENT NO: RC000282478

INVOICE AMOUNT: \$834.75  
INVOICE DATE: 7/3/2024  
INVOICE DUE DATE: 7/3/2024  
CUSTOMER: 0049909  
CUSTOMER PO:  
CONTRACT START: 6/26/2024  
START DATE: 6/26/2024  
END DATE: 7/1/2024

JOBSITE:  
33512 Apple Valley  
33512 Apple Valley Rd  
Parma, ID 83660-6404

JOBSITE CONTACT

PHONE: 208-941-6337  
ORDERED BY:  
WRITTEN BY: Kenny H Cantwell

QTY	DESCRIPTION	AMOUNT
1	ID NO: E0096779 SERIAL NO: 1VRY11193N1036401 Hours out: 226.3 Hours in: 236 Vermeer BC1000XL	\$670.00

MISCELLANEOUS ITEMS		AMOUNT
1	Environmental Fee	\$10.05
1	Rental Equipment Protection	\$113.90

Date	Payment Type	Amount
6/26/2024	CREDITCARD	\$834.75

SALES TAX:  
INVOICE AMOUNT:

\$40.80  
\$834.75

PLEASE REMIT PAYMENT TO:  
WESTERN STATES EQUIPMENT CO.  
PO BOX 3805  
Seattle, WA 98124-3805

*hse*

Give us feedback @ survey.walmart.com  
Thank you! ID #: 7TMDK4P441H

# Walmart

541-889-7400 Mgr: JOHN

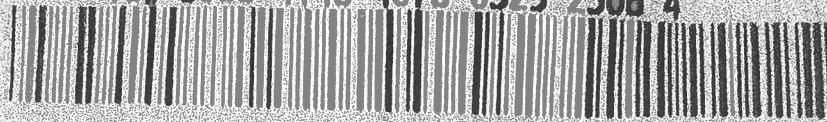
1775 E IDAHO AVE

ONTARIO OR 97914

ST# 01951 OP# 005675 TEN# 74 TR# 06995

# ITEMS SOLD 1

TC# 5933 4146 4078 0529 2508 4



PELLET GRILL 068467810986 497.00 N

N/A  
Not Valued  
on Transac

SUBTOTAL 497.00

TOTAL 497.00

DEBIT TEND 497.00

CHANGE DUE 0.00

EFT DEBIT PAY FROM PRIMARY

497.00 TOTAL PURCHASE

US DEBIT \*\*\* \*\* 0833 I 0

REF # 418300893255

NETWORK ID. 0056 APPR CODE 004428

US DEBIT

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\*Pin Verified

TERMINAL # SC010217

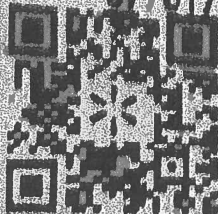
07/01/24

09:09:22

Low Prices You Can Trust. Every Day.

07/01/24

09:09:28



Get free delivery  
from this store  
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Scan for 30-day free trial.



Shipping Address

Chelsie Johnson  
33512 Apple Valley Rd  
Parma, ID 83660-6404

Earliest Delivery: Wednesday, August 21

Curbside: Shipping & Handling Included  
To make changes to your scheduled delivery date, please  
View or Change Order.



Yardistry 12' x 20'  
Gazebo with Aluminum  
Roof  
Item # 1474151  
\$3,299.99  
Quantity 1

*N/A  
GAZEBO NOT ON APPRAISAL*

Subtotal	\$ 3,299.99
Shipping & Handling	\$ 0.00
Estimated Tax	\$ 198.00
<b>Total</b>	<b>\$ 3,497.99</b>

Order total during checkout reflects an estimated sales tax. Applicable state and local sales tax will be calculated when your order is shipped.

[What is a pre-authorization hold for an online order?](#)

[What shipping methods are available on Costco.com?](#)

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ONLINE



Costco

\$3497.99 - Aug 12



06/28/24 4:55PM JR 401 ALE

8093917 1 EA 99.99 EA N  
OUTDOOR GRD E/HOD 4BRNR 499.99  
DP 140595 1 EA .00 A N  
JUNZABAG OFF 65OFF\$2 N  
8338246 1 EA 44.99 EA N  
GR 100LE COVER 36" 44.99

SUB-TOTAL \$ 544.98 TAX \$ .00  
DISCOUNT: 5.00 TOTAL \$ 539.98  
BC AMT: \$ 5.99

BK CARD# XXXXXXXX 660853  
MID: \*\*\*\*\*1888 FED: \*\*\*1895  
AUTH: 5007070 AMT: \$ 539.9  
Host Reference #: 144194 Back

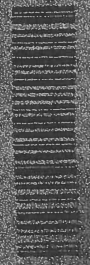
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Contactless  
CARD TYPE: VISA EXPR: XXXX  
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TVR: 0000000000  
IAD: 06011203A00000

TSI:  
ARC: 00  
MODE: Issued  
CYN: No CYN  
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ATC: 0050  
AC: 6D214581267DBB8E  
TxnID/ValCode: 325872

Bank card USD 539.98

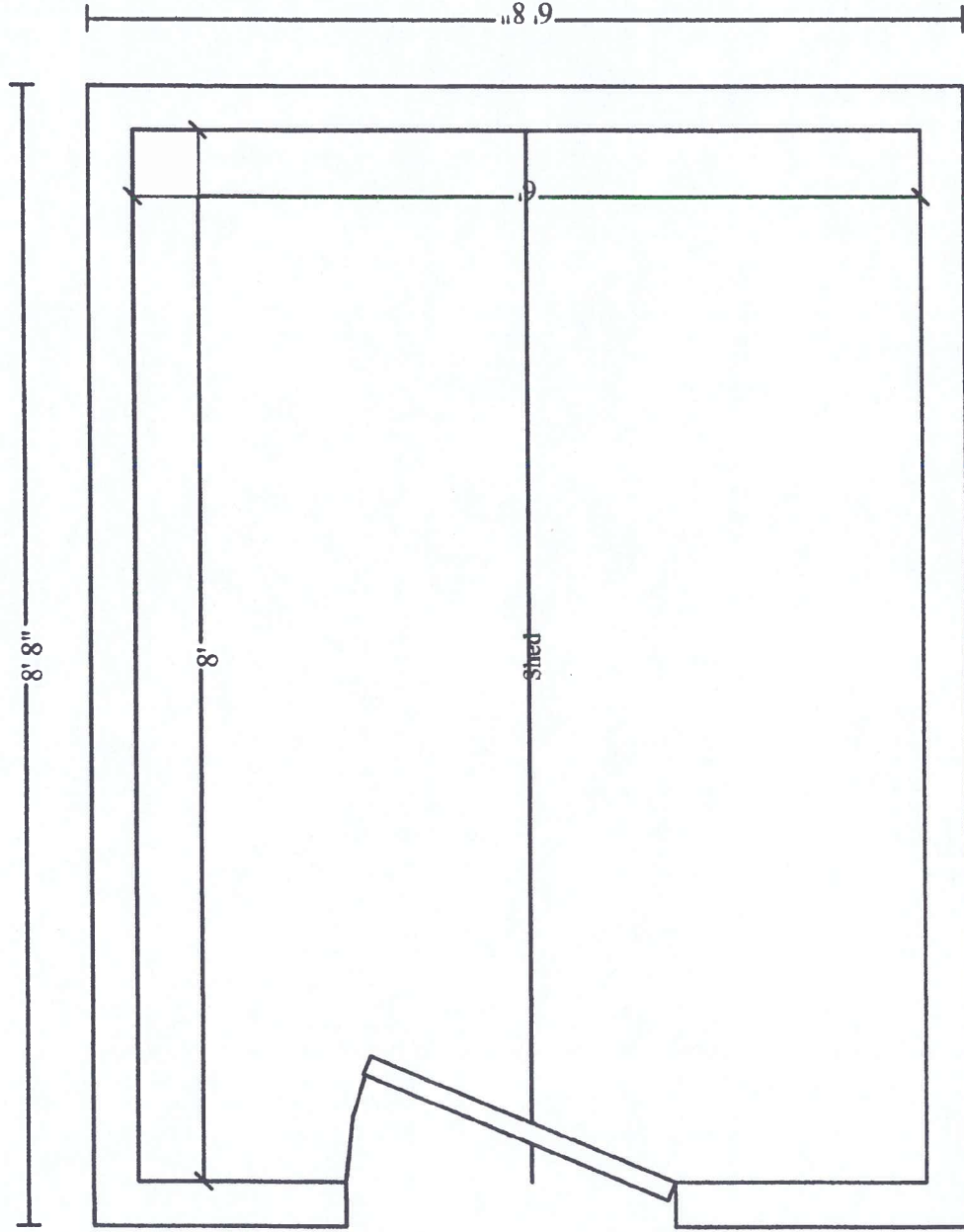
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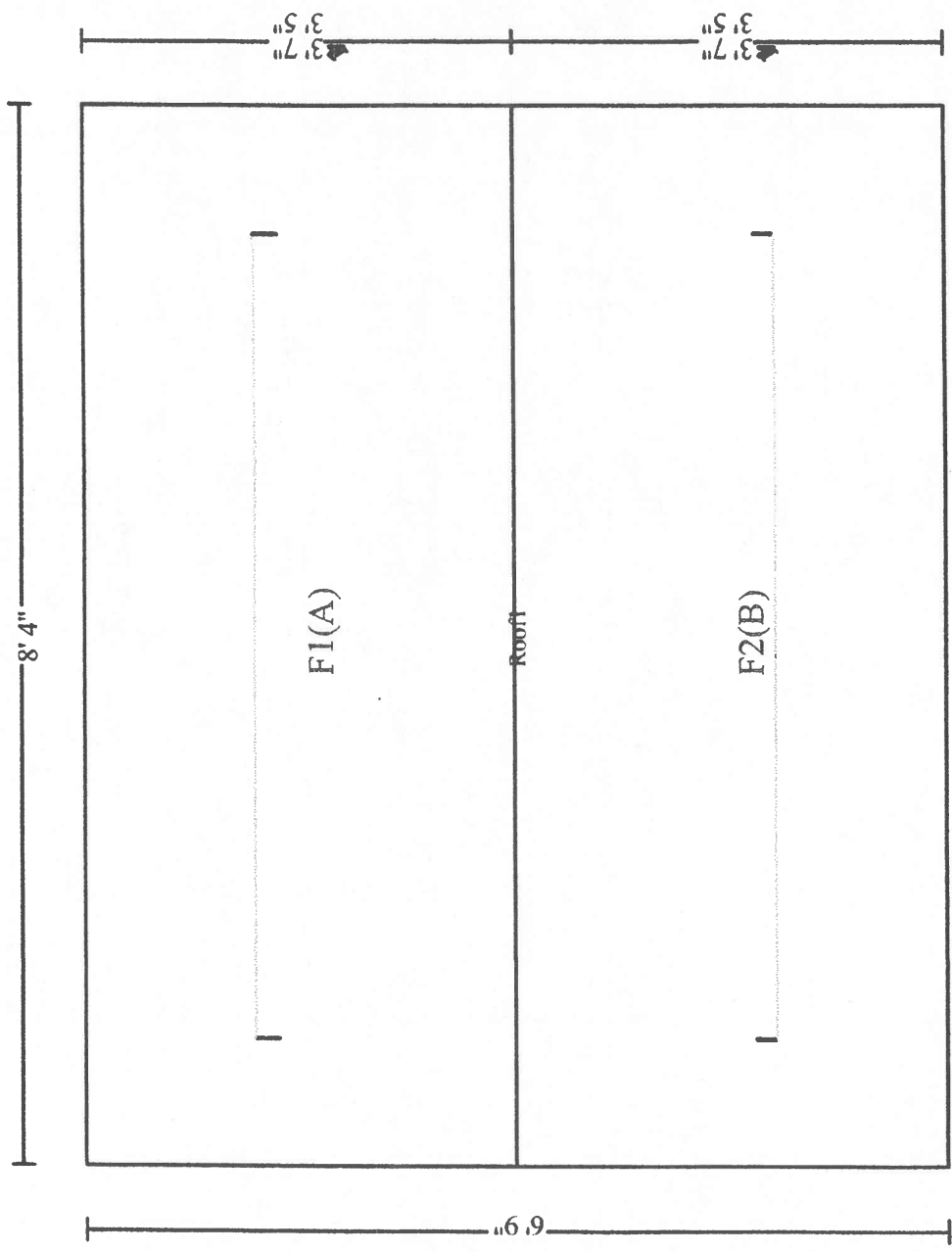
JRM/J BATT194/4  
COST 90.00

THANK YOU VISA CARDHOLDER  
FOR YOUR PATRONAGE  
ACC 12/1/05 TO 7/19/55/1123

\*



Roof



Roof

Page: 7

8/8/2024

2024-08-08-1122

**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 #: 250080100 + 25008010A0


Name of property owner: Chelsie Johnson + Jeff Rodgers


Tax year:	Taxes:	Late charge & interest:
<u>2024</u>	\$ <u>71.44</u>	\$ _____
<u>2024</u>	\$ <u>36.36</u>	\$ _____
_____	\$ _____	\$ _____

Total cancellation granted \$ 107.80

\_\_\_\_\_%  
\_\_\_\_\_%  
\_\_\_\_\_%

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

Attest: Rick Hogaboam, Clerk

By: Ross  
\_\_\_\_\_  
Deputy Clerk

Date: 12.11.24

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.

0: cancellation of property tax



## Calculation of Casualty Loss Tax Cancellation

Idaho Code 63-711

2024

Account	25068010A0	Date	Deputy
Owner	Johnson, Chelsie & Rodgers, Jeffrey W	11/26/24	Holly
Site	33512 Apple Valley Rd, Parma, ID		
Legal	17-6N-SW ORCHA TR OF ID LAN S 1/2 LT 1 BLK 2		
Type of Loss	6/26/24 Microburst	Date of Loss	June 26, 2024

**Loss Calculation**

Days Before Loss	175	Casualty Loss Quotient	48.49%
Partial Loss \$	12,000	Partial Loss %	5.65%
		Total Quotient	2.74%

	Assessment for Full Year		Assessment before Casualty Loss
<b>Land</b>			
Homesite	\$ 140,000	\$	140,000
Excess	\$ 51,200	\$	51,200
Other	\$ 6,000	\$	6,000
Waste	\$ -	\$	-
	\$ 197,200	\$	197,200
<b>Improvements - HOE Eligible</b>			
Dwelling & Attached Garage	\$ 212,400	\$	206,600
Detached Garage	\$ -	\$	-
Utility Shed	\$ -	\$	-
	\$ 212,400	\$	206,600
<b>Improvements - Other</b>			
Detached Garage	\$ 146,900	\$	146,900
Car Port			
Lean-To	\$ -	\$	-
Other Out Buildings			
	\$ 146,900	\$	146,900
<b>Total Assessed Value</b>	<b>\$556,500</b>		<b>\$550,700</b>
<b>Less HOE Exempt</b>	<b><del>\$125,000</del></b>		<b><del>\$125,000</del></b>
<b>Net Taxable Value</b>	<b>\$431,500</b>		<b>\$425,700</b>

<b>Value to Calculate Tax Cancellation</b>	<b>\$ 5,800</b>
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### BREAKDOWN OF CANCELLATION OF TAXES DUE TO HARDSHIP TO INDIVIDUAL TAXING DISTRICTS

Levy Year:	2024	Taxable Value:	5,800.00	Tag:	04900
Fire Value:	0.00	Flood Value:	0.00	Drain Value:	0.01

Fund	Description	Levy	Tax
112	PEST	0.0000242210	0.14
653	CANYON AMBUL	0.0000985310	0.57
668	MOSQUITO ABA	0.0000936410	0.54
693	HWY 2	0.0009198540	5.34
715	PARMA FIRE	0.0010000860	5.80
736	PARMA CEMETE	0.0000817880	0.47
768	PARMA SCHL 1	0.0017208630	9.98
775	COLLEGE OF W	0.0000851940	0.49
998	CANYON COUNT	0.0015568470	9.03

Total Tax	36.36
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## Calculation of Casualty Loss Tax Cancellation

Idaho Code 63-711

2024

<b>Account</b>	25068010 0	<b>Date</b>	Deputy
<b>Owner</b>	Rodgers, Jeffrey & Johnson, Chelsie	11/26/24	Holly
<b>Site</b>	33532 Apple Valley Rd, Parma, ID		
<b>Legal</b>	17-6N-SW NW ORCHA TR OF ID LAND TX 11016 IN N 1/2 OF LT 1 BLK 2		
<b>Type of Loss</b>	6/26/24 Microburst	<b>Date of Loss</b>	June 26, 2024

**Loss Calculation**

Days Before Loss	175	Casualty Loss Quotient	48.49%
Partial Loss \$	26,400	Partial Loss %	18.50%
		Total Quotient	8.97%

		Assessment for Full Year		Assessment before Casualty Loss
<b>Land</b>				
Homesite	\$	140,000	\$	140,000
Excess	\$	49,680	\$	49,680
Other				
Waste	\$	-	\$	-
		\$ 189,680		\$ 189,680
<b>Improvements - HOE Eligible</b>				
Dwelling & Attached Garage	\$	130,000	\$	118,300
Detached Garage	\$	11,100	\$	10,100
Utility Shed	\$	1,600	\$	1,500
		\$ 142,700		\$ 129,900
<b>Improvements - Other</b>				
Detached Garage				
Car Port				
Lean-To	\$	-	\$	-
Other Cut Buildings				
		\$ -		\$ -
<b>Total Assessed Value</b>		<b>\$332,380</b>		<b>\$319,580</b>
<b>Less HOE Exempt</b>		<b>\$0</b>		<b>\$0</b>
<b>Net Taxable Value</b>		<b>\$332,380</b>		<b>\$319,580</b>
		<b>\$ 12,800</b>		<b>\$ 12,800</b>

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

Levy Year:	2024	Taxable Value:	12,800.00	Tag:	04900
Fire Value:	0.00	Flood Value:	0.00	Drain Value:	0.01

Fund	Description	Levy	Tax
112	PEST	0.0000242210	0.31
653	CANYON AMBUL	0.0000985310	1.26
668	MOSQUITO ABA	0.0000936410	1.20
693	HWY 2	0.0009198540	11.77
715	PARMA FIRE	0.0010000860	12.80
736	PARMA CEMETE	0.0000817880	1.05
768	PARMA SCHL 1	0.0017208630	22.03
775	COLLEGE OF W	0.0000851940	1.09
998	CANYON COUNT	0.0015568470	19.93
<b>Total Tax</b>			<b>71.44</b>

