

ACTION OF THE BOARD

_____ Application denied

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

Account #: 31849-000

Name of property owner: Benton & Roma Long Trust

Tax year:

2025

Taxes:

\$ 56.78

Late charge & interest:

\$ 0

\$ _____

\$ _____

\$ _____

\$ _____

Total cancellation granted \$ _____

_____ %


Commissioner

_____ %


Commissioner

_____ %


Commissioner

Attest: Rick Hogaboam, Clerk

By: 
Deputy Clerk

12/9/25
Date

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

2025

Account	31849000 0	Date	Deputy
Owner	Benton and Roma Long Trust	Sep-25	Holly
Site	1604 Amity Ave, Nampa, ID 83651		
Legal	26-3N-2W SW TX 98511 is SW LS RD		
Type of Loss	Vehicle Damage	Date of Loss	March 7, 2025

Loss Calculation

Days Before Loss	66	Casualty Loss Quotient	17.81%
Total Loss \$	48,243	Partial Loss %	44.59%
		Total Quotient	7.94%

	Assessment for Full Year	Assessment After Cancellation
Land		
Homesite	\$ 147,000	\$ 147,000
Excess	\$ -	\$ -
Other	\$ -	\$ -
Waste	\$ -	\$ -
	\$ 147,000	\$ 147,000
Improvements - HOE Eligible		
Dwelling & Attached Garage	\$ 107,600	\$ 99,100
Detached Garage	\$ -	\$ -
Other	\$ 600	\$ 600
	\$ 108,200	\$ 99,700
Improvements - Other		
Detached Garage	\$ -	\$ -
Car Port	\$ -	\$ -
Lean-To	\$ -	\$ -
Other Out Buildings	\$ -	\$ -
	\$ -	\$ -

Total Assessed Value	\$255,200	\$246,700
Less HOE Exempt	\$0	\$0
Net Taxable Value	\$255,200	\$246,700

Value Reduction to Calculate Tax Cancellation	\$ 8,500
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BREAKDOWN OF CANCELLATION OF TAXES DUE TO HARDSHIP TO INDIVIDUAL TAXING
DISTRICTS

PIN 31849000 0 – BENTON AND ROMA LONG TRUST



Canyon County - Treasurer's Department
Estimated Taxes

11/12/2025

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Levy Year	2025	Taxable Value	8,500.00	Tag.	00200
Fire Value:	8,500.00	Flood Value:	0.00	Drain Value:	0.00

Fund	Description	Levy	Tax
653	CANYON AMBUL	0.0002789400	2.37
668	MOSQUITO ABA	0.0000902210	0.77
676	NAMPA CITY	0.0027969980	23.77
691	HWY 1 IN NAM	0.0005655180	4.81
762	NAMPA SCHL 1	0.0002840830	2.41
775	COLLEGE OF W	0.0000819390	0.70
998	CANYON COUNT	0.0015208240	12.93
	NAMPA FIRE	0.0010613600	9.02
	Total Tax		56.78
	+ 0.00%		0.00

2025 TAX AMOUNT Estimated Tax **56.78**
TO BE FORGIVEN

ESTIMATE DOES NOT INCLUDE HTR OR ATR CREDITS

Canyon County Tax Collector
PO Box 1010
Caldwell ID 83606
(208) 454-7354
treas@canyoncounty.id.gov

CANYON COUNTY TAX STATEMENT

JENNIFER WATTERS
CANYON COUNTY TAX COLLECTOR

111 N. 11th Ave., Suite 240
Caldwell, ID 83605
208-454-7354

AUTO
|||||

LONG BENTON AND ROMA TRUST
1519 AMITY AVE
NAMPA ID 83651

Tax Year: 2025 Bill Number: 2025246665
AIN: N00000266440 Billing Date: 11/18/2025
PIN/Parcel ID: 31849000 0 Balance good until: 11/18/2025
Code-Area: 002-00 Last Payment:

Bond Information: www.canyoncounty.id.gov

Parcel Description: 26-3N-2W SW TX 98511 IS SW LS RD

Location: 1604 AMITY AVE NAMPA

Acres: 0.4400

Mortgage:

PAYMENTS RECEIVED WITH A DELINQUENCY WILL BE APPLIED TO THE
OLDEST DELINQUENT TAX YEAR. TO AVOID LATE CHARGES, PAYMENTS
MUST BE RECEIVED OR POSTMARKED BY THE DUE DATE.

Charges and Credits				Values and Exemptions	
Ambulance	208-795-6920	0.0002789400	\$71.18	Land Value	147,000
Canyon County	208-454-7507	0.0015208240	\$388.15	Improvement Value	108,200
City of Nampa	208-468-5737	0.0027969980	\$713.80	Total Taxable	255,200
Nampa Fire	208-468-5770	0.0010613600	\$270.85		
Nampa Hwy #1 in Nampa	208-467-6576	0.0005655180	\$144.31		
Mosquito Abatement	208-461-8633	0.0000902210	\$23.02		
Nampa School #131 Supplement	208-468-4600	0.0002500230	\$63.81		
Nampa School #131 Other	208-468-4600	0.0000340600	\$8.69		
College of Western Idaho	208-562-2752	0.0000819390	\$20.91		
Gross Total Charges			\$1,704.72		
Net Charges			\$1,704.72	Prior Year Charge	\$1,686.74
				* Tax Relief Appropriated By The Legislature	
				School Savings *	\$173.65
				Bill Summary	
				Current Year Charges	\$1,704.72
				Delinquent Charges	\$0.00
				Interest Charges	\$0.00
				Late Fee Charges	\$0.00
				Fee Charges	\$0.00
				Paid Amount	\$0.00
				Total Amount Due	\$1,704.72
				Messages	
				Credit and debit card payments may be made in person or online. To make an online payment visit www.canyoncounty.id.gov and select the payment link. A CONVENIENCE FEE APPLIES TO ALL CREDIT/DEBIT CARD PAYMENTS, MADE IN PERSON AND ONLINE.	

Make Check Payable to: CANYON COUNTY TAX COLLECTOR

Keep top portion for your records

FOR PROPER CREDIT RETURN THIS STUB WITH PAYMENT
PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE

LONG BENTON AND ROMA TRUST
1519 AMITY AVE
NAMPA ID 83651

Bill Number: 2025 - 2025246665

PIN/Parcel ID: 31849000 0

AIN: N00000266440

CANYON COUNTY

MINIMUM/1ST HALF

\$852.36

FULL AMOUNT

\$1,704.72

FOR PROPER CREDIT RETURN THIS STUB WITH PAYMENT
PERSONAL CHECKS ARE SUBJECT TO BANK CLEARANCE

LONG BENTON AND ROMA TRUST
1519 AMITY AVE
NAMPA ID 83651

Bill Number: 2025 - 2025246665

PIN/Parcel ID: 31849000 0

AIN: N00000266440

CANYON COUNTY

2ND HALF

\$852.36

Due Date: December 20, 2025

Due Date: June 20, 2026





HARDSHIP/CASUALTY LOSS APPLICATION

CANYON COUNTY BOARD OF COMMISSIONERS APPLICATION FOR CANCELLATION OF PROPERTY TAXES

(Pursuant to Idaho Code 63-711)

Property Owner(s): Long Benton and Roma Trust
Mailing Address: 1519 E. Amity Ave
PIN: 519-34-7324



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 3 / 7 / 25 through current

Application is for: ☒ Real Property _____ Personal Property

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

1604 Amity Ave, Nampa, Id 83686 - Parcel 31849000 o house
Parcel 31856000 o garage

Assessed value: 108,200 + 10,400 = 118,600

Amount of cancellation requested: *118,600.-

Request is for the following tax year(s): 2025

Reason for requested cancellation: house was damaged by truck -
not liveable - unable to use or rent out.

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. attached info from State Farm.

Roma A Long / by VR Long - POA
Signature of Applicant(s)

Telephone Number: 208-841-9694 - daughter Virginia Long

Email Address: _____

Date: 8/20/25

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

Canyon County Administration Building
111 N. 11th 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.

April 26, 2025

Roma Long
1519 E Amity Ave
Nampa ID 83686-5542

State Farm Claims
PO Box 106169
Atlanta GA 30348-6169

RE: Claim Number: 12-81M5-95X
Date of Loss: March 7, 2025
Our Insured: Roma Long

Dear Roma Long:

We appreciate the opportunity to handle your claim.

Enclosed you will find a payment in the amount of \$37,265.08. At this time, we are paying your claim based on the cost of repairs with deduction for depreciation. Please refer to the attached estimate which outlines the basis for this actual cash value payment. Actual cash value is the replacement cost less allowance for reasonable depreciation based on the age and general condition of your property.

One of the provisions of your insurance policy is Replacement Cost Coverage. This coverage provides for payment of the actual, necessary cost of making repairs to your dwelling without any deduction for depreciation. However, your policy requires that repairs be completed before replacement benefits may be claimed.

If you obtain an estimate that exceeds the estimate provided, please contact your claim specialist prior to beginning or authorizing repairs.

Depending upon the complexity of your repairs, our estimate may or may not include an allowance for a general contractor's overhead and profit. If you have questions regarding overhead and profit, or whether general contractor services are appropriate for your loss, please contact us before proceeding with repairs.

If you have questions or need further assistance, call us at (844) 458-4300 Ext. 3098347860.



Summary of loss

Named Insured: ROMA LONG

Date Created: 4/23/2025

Claim Number: 12-81M5-95X

Coverage A - Dwelling

Limit of Liability: \$155,050.00

Description	Replacement cost (\$)	Recoverable depreciation (\$)	Non-recoverable depreciation (\$)	Amount over limit (\$)	Subtotal (\$)
Staff Estimate	48,242.89	9,489.81	0.00	0.00	38,753.08
Totals:	\$ 48,242.89	\$ 9,489.81	\$ 0.00	\$ 0.00	\$ 38,753.08

Comments / Supplements

SFE Revised on 4/23

Subtotal	\$38,753.08
Less deductible	\$1,488.00
Less MISC	\$0.00
Total payable	\$37,265.08
Less total payments made	\$0.00
Net payment	\$37,265.08

Signature

Patrick Wallace

** Your policy may provide for additional payments on a replacement cost basis for the Recoverable Depreciation listed above for Cov. A and Cov. B for your Building and Personal Property. Please refer to your policy and any endorsements for specific time limits and additional settlement provisions. Please contact your claim handler if you have any questions.*

1519 E Amity
Tampa FL 83686

Canyon County Admin Building
111 N. 11th Ave, Ste 240
Caldwell, ID 83605

