

**CITY OF RIGBY
2013 UTILITY ASSISTANCE PROGRAM**

In consideration for being eligible to participate in the City of Rigby "Utility Assistance Program" certain financial information must be obtained from Jefferson County and/or State of Idaho. The purpose of the specific information being released is for the eligibility in the "Utility Assistance Program" in which I (we) may receive a reduction in City of Rigby utilities charges.

I understand any information received by the City will be held in strict confidence and used solely to assess my (our) eligibility in the utility assistance program.

I (we) hereby grant permission to confirm my (our) status/eligibility in the state property tax reduction to the City of Rigby. I further grant permission to obtain eligibility status from documentation provided from the Jefferson County and/or State Idaho. I (we) understand if our status/eligibility in the state property tax reduction program can not be confirmed, the City of Rigby is not required nor is it obligated to allow me (us) to participate in the utility assistance program. And in addition, I (we) must continue to meet the qualifications as set forth by the City. The participation is subject to cancellation by the City if I (we) fail to continue to meet eligibility criteria.

Claimant(s) (Please Print)	Signature/ Relationship	Date: _____
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CITY RIGBY – UTILITY ASSISTANCE PROGRAM

The City of Rigby has budgeted a limited amount of funds to assist low income property owners with their water, sewer and garbage utility bill. To qualify for assistance:

- The resident must submit and be approved by the State Idaho for assistance. A signed waiver will be given the resident requesting a copy of their 2013 application as filed with the county assessor.
- The resident can not be delinquent in their utility billing. Assistance will not be allowed on past due balances.
- Applications will be accepted through April 15, 2013.
- Upon verification from the State Idaho (Oct., 2013) credit will be applied to the resident bill equally over a 12 month period beginning October 2013 through September 30, 2014.
- The Resident must continue to own and occupy the home through the qualifying period.
- **No assistance is given on any revenue bond(s) and the resident must continue to pay the monthly bond(s) assessment.**
- The dollar amount of credit allocated to each resident is determined by the number of applicants qualifying for the program and the level of funding, which is subject to council funding.
- Residences must be owner occupied. Residing in rental property or non-owned property does not qualify for the program.

Note: The program begins with the October 1, 2013 billings.

The following documents must be returned to enroll in the program:

- Application for Property Tax Reduction for 2013. (Pink copy of the county application)
- Copy of city utility billing.
- Signed election form.

The above documents must be returned to the city prior to April 15, 2013.

Notice to City Rigby Homeowners

Applications are now available at the City office for homeowners applying for 2013 utility assistance program – beginning Oct. 1, 2013.

You must re-apply annually for the credit.

2013 PROPERTY TAX REDUCTION PROGRAM

(Circuit Breaker)

Apply between January 1 and April 15

What is the Property Tax Reduction Program?

The Property Tax Reduction (Circuit Breaker) program reduces property taxes* for qualified applicants. The amount of reduction is based on income for the previous calendar year.

If you qualify, the property taxes on your home and up to one acre of land may be reduced by as much as \$1,320.

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

Who Qualifies?

You may qualify for property tax reduction in 2013 if you:

1. Owned and lived in a home or mobile home in Idaho that was your primary residence before April 15, 2013 (You may qualify if you lived in a care facility or nursing home. Contact your county assessor for information.), and
2. Had income of \$28,000 or less for 2012, and
3. Met one or more of the following status requirements as of **January 1, 2013**:
 - Age 65 or older
 - Widow(er)
 - Blind
 - Fatherless or motherless child under 18 years of age
 - Former prisoner of war/hostage
 - Veteran with a 10% or more service-connected disability or receiving a pension from Veterans Affairs (VA) for a nonservice-connected disability
 - Disabled as recognized by the Social Security Administration, Railroad Retirement Board, or Federal Civil Service

How to Apply

1. **Contact your county assessor for application materials.** The office is listed under County Offices in your telephone directory.
2. **Complete an application.** The assessor's office can help you.

When you file your application, you must provide proof of:

- Income
- Medical expenses
- The requirement(s) you meet (age 65 or older, blind, VA disability, etc.)

3. **File the application with your assessor's office by April 15.** If you don't have all of your income information, fill out as much of the application as you can and file it by the April 15 deadline.

You must apply for your 2013 property tax reduction between January 1 and April 15, 2013. You must apply and qualify each year to receive this benefit. Property tax reductions are *not* renewed automatically.

If your application is approved, your property tax reduction will appear on your December 2013 tax bill.

Documentation of Income

Provide the following documents to the assessor's office to show your 2012 income and expenses.

If You File a Tax Return:

- A copy of your federal income tax return
- Documents showing income not reported on your tax return, including nontaxable income
- Federal Schedule A or a completed medical expense form and proof of payment for nonreimbursed medical expenses
- Proof of payment or prepayment of funeral expenses

If You Don't File a Tax Return:

- Social Security/Railroad Retirement or other 1099 forms
- W-2s
- Any other documents showing taxable or nontaxable income from all sources
- A completed medical expense form and proof of payment for nonreimbursed medical expenses
- Proof of payment or prepayment of funeral expenses

Attach copies of the applicable documents to your application.

Income Guidelines

When you complete your application, you must include income reported to you and your spouse in 2012.

You must include:

- Wages
- Interest and dividends
- Capital gains
- Business, farm, and rental net income
- Social Security and SSI
- Railroad Retirement

- Unemployment/workers comp
- Pensions, annuities, and IRAs*
- Military retirement benefits
- Department of Health and Welfare payments (including Aid for Dependent Children and housing assistance)
- Child support and alimony
- "Loss of earnings" compensation
- Disability income from all sources**
- Gambling winnings

**Excluding the return of principal paid by the recipient of an annuity and excluding rollovers as provided in section 402 and 403 of the Internal Revenue Code.*

*** Excluding compensation received from the VA by a veteran who has a 40-100% service-connected disability or dependency and indemnity compensation or death benefits paid by Veterans Affairs arising from a service-connected death or disability.*

When you complete your application, you may deduct the following expenses you or your spouse paid in 2012.

You may deduct:

- Medical/dental and related expenses not reimbursed by insurance or other reimbursement*
- Medical insurance premiums*
- Payment or prepayment of funeral expenses
- Farm, rental and/or business losses (You must submit a copy of the appropriate federal schedule.)
- Early withdrawal penalties
- Alimony paid

**Qualified medical expenses are defined in section 213(d) of the Internal Revenue Code.*

Additional Tax Relief Options

The Property Tax Deferral Program offers certain qualified individuals a way to defer property taxes on their home and up to one acre of land. A qualified applicant may qualify separately for this program or use this program along with the Property Tax Reduction Program to provide additional property tax assistance. Deferred taxes and interest must be repaid to the state of Idaho when ownership of the property changes or the property no longer qualifies for the Homeowner's Exemption. Contact your county assessor for additional program information and application materials.

For more information, contact:

- Your county assessor
- Idaho State Tax Commission: In the Boise area, 334-7736
- Toll free, (800) 334-7756, ext. 7736
- Hearing impaired: TDD (800) 377-3529
- **tax.idaho.gov**

This information was prepared by the Idaho State Tax Commission. It does not provide comprehensive explanations of Idaho tax laws or rules. Specific questions should be addressed to the Tax Commission.

Idaho laws passed after January 1, 2013, are not reflected in this publication.