

**LATAH COUNTY
SOLID WASTE DEPARTMENT**

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If a taxpayer currently claims a home as a primary residence and receives a homeowner's exemption it is unlikely that a Solid Waste exemption would be approved. Rental property **does not** qualify for an exemption. Landlords are responsible for **all** solid waste fees. It is recommended that the account remain in the owners name for billing and notification purposes. All exemption requests will be reviewed on a case-by-case basis. The following is a guide to explain the exemption classifications:

➤ **YEARLY**

Vacant but livable: Home must be vacant for at least three consecutive months.

Mobile homes: If you are moving a mobile home out of Latah County you must bring the solid waste bill current for the year. If you are selling a mobile home you are responsible for negotiating any unpaid solid waste fees with the buyer at the time of the sale. The Solid Waste Department must be notified of the new owner. The legal owner is held responsible for all fees due.

➤ **CABIN**

Seasonal use: The residence must be used on a limited basis only, i.e: a few weekends per year or seasonally. This is a renewable exemption granted on an annual basis for a reduced fee. Full exemptions for this category are not available.

➤ **PERMANENT**

Gone from property: Home is destroyed or removed from property. Verification by a county entity is required.

Non-livable: Home must be vacant. Verification of vacancy may be obtained through the Solid Waste and Assessor's Department. Homes with building permit requests of six months or newer cannot be categorized as "non-livable".

➤ **HARDSHIP:** Limited applications are available for hardship exemptions.

*The Solid Waste Department shall not have the authority to grant or deny applications for exemption based on hardship (Section 22(F)(1) or refunds (Section 22(F)(8)). **The authority to grant or deny hardship exemptions and refunds will rest solely with the Board of County Commissioners.***

As a general policy no refunds are granted. Any exceptions to this policy will be at the **sole discretion** of the Latah County Board of Commissioners. An applicant who wishes to challenge a decision of the Solid Waste Department regarding an exemption may file a written request with the Board of County Commissioners within thirty (30) days of the Solid Waste Department's decision. Upon review, the Board of County Commissioners can affirm or set aside the decision of the Solid Waste Department.

***All adjustment and/or exemption applications may be subject to the approval of the Latah County Board of Commissioners.
Additional documentation may be required.***