This guide provides direction on multiple authorized tows. Please refer to the following pages to review the required steps to complete the tow successfully:

1. A vehicle valued at greater than $750, towed under the direction of law enforcement. (See below)
2. A vehicle valued at $750 or less, towed under the direction of law enforcement. (See page 2)
3. A vehicle towed from posted property. (See page 3)

Note: Using ITD’s forms will comply with all code requirements. Only law enforcement or code enforcement has the authority to make appraisals.

**Law Enforcement Directed - High Vehicle Vehicle (> $750)**

The following must be completed:

- Law enforcement mails a completed original High Value Authorization to Tow (ITD Form 5100) by certified mail to ITD within 2 business days. The yellow copy is given to the tow company, and the pink copy is given to the owner, if available at the scene.
- The tow company requests an Motor Vehicle Record (MVR) after acquiring possession of the vehicle.
- Upon receipt of the MVR, the tow company mails the Notice of Tow and Storage of a High Value Vehicle (ITD Form 5102) by certified mail to the owner of record and any lienholders.
  Or
- The tow company collects proof of certified mail from law enforcement and verifies notices were correct. If the mailings were not correctly completed, follow the step listed directly above.

**Important:** If the MVR shows different information from law enforcement notice(s), the tow company must send new certified mailings.

- The vehicle is held for at least 60 days to allow for owner recovery.
  * Note: Storage accrual fees are capped at 60 days.

The next two steps are done by either law enforcement or the tow company:

1. At least 15 days prior to the sale date, serve the Notice of Vehicle Sale for a High Value Vehicle (ITD Form 5103). This can be served in person or by certified mail.
2. The Notice of Sale must be advertised twice in a daily newspaper prior to sale.
   - If the vehicle is not claimed, the vehicle sale is conducted by law enforcement.
   - Law enforcement provides the following documents to the vehicle purchaser:
     * Completed ITD Form 5101 Application for Title for a High Value Vehicle
     * Completed ITD Form 5100 High Value Authorization to Tow (not required for Posted Property Tows)
     * Copy of ITD Form 5102 Notice of Tow and Storage that was sent to all interested parties
     * Copy of ITD Form 5103 Notice of Sale that was served to all interested parties
     * Proof that ITD Form 5103 Notice of Sale was served to all interested parties
     * Proof of the two required postings in the newspaper
• The vehicle purchaser takes the documentation to their local DMV office for processing. 
  *(Do not send documents to the Idaho Transportation Department)*

• Law enforcement submits excess proceeds, after paying costs of conducting the sale and possessory lien fees, to the department at:
  * Idaho Transportation Department, ATTN: Rev Ops / Abandoned Vehicle Fund, PO Box 34, Boise, ID 83707

**Law Enforcement Directed - Low Value Vehicle (≤ $750)**

The following must be completed:

• Law enforcement mails a completed original Low Value Authorization to Tow (ITD Form 4100) by certified mail to ITD within 2 business days. The yellow copy is given to the tow company, and the pink copy is given to the owner, if available at the scene.

• The tow company requests an Motor Vehicle Record (MVR) within 15 working days after acquiring possession of the vehicle.

• Upon receipt of the MVR, the tow company mails the Notice of Intent to Dispose of Vehicle Valued at $750 or Less (ITD Form 4102), and the Release of Interests OR Declaration of Opposition (ITD Form 4101) by certified mail to the owner(s) of record.

• The customer has 10 days to return a signed Declaration of Opposition (ITD Form 4101).

• If a signed Declaration of Opposition (ITD Form 4101) was not received within the above time frame, wait an additional 5 days before the vehicle may be disposed of.

  **Important:** If the customer has filed court action, the court will determine the outcome of the vehicle disposition.

• Law enforcement certifies Section 3 of ITD Form 4100 and provides a copy to the tow company.

• The tow company completes a bill of sale (ITD Form 3738) to a parts dealer or scrap processor.

• The tow company sends the following documents to Idaho Transportation Department, ATTN: Titles Unit, PO Box 7129, Boise, ID 83707. *(Do not take documents to a local DMV office)*
  * Completed ITD Form 4100 Low Value Authorization to Tow
  * Proof of certified mailings or a copy of the court judgment
  * Copy of completed Bill of Sale to scrap processor or parts dealer

• ITD will cancel the title and report it as Junk.
Posted Property Tow

The following must be completed by the tow company unless otherwise noted:

- The tow company requests an Motor Vehicle Record (MVR) within 3 business days.
- Upon receipt of the MVR, within 1 business day the tow company mails (by first class mail) a notice to the owner(s) and lienholders shown on the department’s record.
  * This notification process does not establish a lien for towing and storage costs.
- If unclaimed all vehicles must be processed as high-value using ITD Form 5102, comply with the high-value notification requirements shown below, and have law enforcement conduct the sale.
  
  • Important: Low-value processing does not apply as law enforcement did not authorize the towing of the vehicle.

- The vehicle is held for at least 60 days to allow for owner recovery.
  * Note: Storage accrual fees are capped at 60 days.
- At least 15 days prior to the sale date, serve the Notice of Vehicle Sale for a High Value Vehicle (ITD Form 5103) to the owner and any lienholders. This can be served in person or by certified mail.
- The Notice of Sale must be advertised twice in a daily newspaper prior to sale.
- Law enforcement conducts the vehicle sale if the vehicle is not claimed.
- Law enforcement provides the Application for Title for a High Value Vehicle (ITD Form 5101) with the following supporting documents to the purchaser:
  * Completed ITD Form 5101 Application for Title for a High Value Vehicle
  * Copy of ITD Form 5102 Notice of Tow and Storage that was sent to all interested parties
  * Copy of ITD Form 5103 Notice of Sale that was served to all interested parties
  * Proof that ITD Form 5103 Notice of Sale was served to all interested parties
  * Proof of the two required postings in the newspaper
- The purchaser takes the documentation to their local DMV office for processing.
- Law enforcement submits excess proceeds, after paying costs of conducting the sale and possessory lien fees, to the department at:
  * Idaho Transportation Department, ATTN: Rev Ops / Abandoned Vehicle Fund, PO Box 34, Boise, ID 83707

For step-by-step instructions, please scan the QR code to the right, or select: Abandoned Vehicle Guide