

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
 )  
[REDACTED], ) DOCKET NO. 20689  
 )  
 ) DECISION  
Petitioner. )  
\_\_\_\_\_ )

This case arises from a timely protest of a State Tax Commission staff decision adjusting the property tax reduction benefit for 2007. This matter was submitted for a decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision.

[Redacted] filed a property tax reduction benefit application on April 13, 2007. The property tax reduction benefit is described in Idaho Code § 63-701. In order to qualify as a claimant for the property tax reduction benefit, an applicant must meet one of the conditions described in Idaho Code § 63-701(1):

- 63-701. DEFINITIONS. As used in this chapter:
- (1) "Claimant" means a person who has filed a claim under the provisions of sections 63-701 through 63-710, Idaho Code. Except as provided in section 63-702(2), Idaho Code, on January 1 of the year or before April 15 in which the claim was filed a claimant must be an owner of a homestead and be:
    - (a) Not less than sixty-five (65) years old; or
    - (b) A child under the age of eighteen (18) years who is fatherless or motherless or who has been abandoned by any surviving parent or parents; or
    - (c) A widow or widower; or
    - (d) A disabled person who is recognized as disabled by the social security administration pursuant to title 42 of the United States Code, or by the railroad retirement board pursuant to title 45 of the United States Code, or by the office of management and budget pursuant to title 5 of the United States Code; or
    - (e) A disabled veteran of any war engaged in by the United States, whose disability is recognized as a service-connected disability of a degree of ten percent (10%) or more, or who has a

pension for nonservice-connected disabilities, in accordance with laws and regulations administered by the United States veterans administration; or

(f) A person, as specified in 42 U.S.C. 1701, who was or is entitled to receive benefits because he is known to have been taken by a hostile force as a prisoner, hostage or otherwise; or

(g) Blind.

The staff routinely audits the applications that have been submitted to the county where the petitioners live. During this process, the staff contacted the Social Security Administration to verify the petitioner's status as disabled. Because the Social Security Administration had no record of the petitioner's disability recognition and he did not meet any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioner a letter advising him of the intention to deny him the property tax reduction benefit.

In response, the petitioner sent a copy of federal Form SSA-1099 showing he is receiving social security but not receiving Medicare. In a letter included with the form, the petitioner asked the Tax Commission to reconsider denying him the property tax reduction benefit. Subsequently, the petitioner telephoned the staff to explain he is receiving social security benefits because he took early retirement. He is now asking the Social Security Administration (SSA) to change his status from retired to disabled.

The petitioner is not recognized as disabled by the Social Security Administration. Unfortunately, the petitioner does not meet any of the other status requirements. He does not qualify as a claimant for the property tax reduction benefit for 2007. He must be denied the benefit. The Tax Commission is aware there is some potential this decision could cause a hardship to the property tax reduction applicant. The proper jurisdiction to handle such hardship situations falls with the county commissioners under Idaho Code § 63-711.

WHEREFORE, the decision of the State Tax Commission staff is APPROVED, AFFIRMED and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2007.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

\_\_\_\_\_