

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19827
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

This case arises from a timely protest of a State Tax Commission staff decision adjusting the property tax reduction benefit for 2006. This matter was submitted for 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 February 10, 2006. 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. In the petitioner's application, the box showing the petitioner as a widow was checked. The petitioner indicated that she is not a widow and the box was checked in error. During the review process, the staff contacted the Social Security Administration (SSA) to verify the petitioner's status as disabled. Because the SSA had no record of the petitioner's disability recognition, and she did not meet any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioner a letter advising her of the intention to deny her the 2006 property tax reduction benefit.

In response, the petitioner sent a letter stating her hearing with the SSA was held on September 12, 2006, and she was waiting for the SSA's ruling from that hearing. She asked the State Tax Commission to delay her appeal until the SSA made its decision.

The petitioner's file was transferred to the Legal/Tax Policy Division for administrative review. The Tax Policy Specialist sent the petitioner a letter advising her of her appeal rights and asking her to send a copy of the SSA's decision from the hearing. On December 11, 2006, because the petitioner had not responded, the Tax Policy Specialist telephoned the petitioner to ask for a copy of the hearing results. In response, an attorney representing the petitioner called to advise that they were still waiting for the decision to be issued.

On May 15, 2007, the petitioner's attorney telephoned the Tax Commission with the information that the SSA denied the petitioner's disability recognition. The attorney said he appealed that ruling on behalf of the petitioner. He asked the Tax Commission to delay a bit

longer for that appeal to run its course. As of March 28, 2008, the SSA has not recognized the petitioner as disabled.

The petitioner is not recognized as disabled by the Social Security Administration, and she does not meet any of the other status requirements. Unfortunately, the petitioner does not qualify as claimant for the 2006 property tax reduction benefit. She must be denied the benefit.

The Tax Commission is aware that 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.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, 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.
