



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 (SSA) to verify [Redacted] status as disabled. Because the SSA had no record of [Redacted] disability recognition, and neither she nor her husband met any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioners a letter advising them of the intention to deny them the 2007 property tax reduction benefit.

In response, the petitioners sent a copy of a letter from a claimant representative with [Redacted] Disability Advocates stating [Redacted] had a SSA disability hearing on August 29, 2007. The letter explained that it is typically more than 90 days before a decision is issued. The petitioners asked the State Tax Commission to delay issuing a decision until the SSA made its decision.

Unfortunately, the SSA did not recognize [Redacted] as disabled. In addition, neither of the petitioners met any of the other status requirements. The petitioners do not qualify as claimants for the property tax reduction benefit for 2007. They 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 petitioners' right to appeal this decision is enclosed.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2008.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE BY MAIL**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2008, served a copy  
of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in  
an envelope addressed to:

[REDACTED]

[Redacted]  
\_\_\_\_\_