

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 21509
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

This case arises from a timely protest of a State Tax Commission staff (staff) decision adjusting the property tax reduction benefit for 2008. 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] (petitioner) filed a property tax reduction benefit application on April 11, 2008. On that application, the petitioner checked a box in the eligibility status section indicating that she was recognized as disabled by the Social Security Administration. She listed her date of birth as April 23, 1943, and did not check any box indicating her status as single, married, or widow, as of January 1, 2008.

The property tax reduction benefit is described in Idaho Code § 63-701, and 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):

- 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. [Emphasis added.]

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, the staff sent the petitioner a letter advising her of the intention to deny her the property tax reduction benefit.

In response, the petitioner sent a letter stating she should not be denied a property tax reduction benefit because she is 65, a widow, and disabled. Subsequently, the staff telephoned the petitioner to explain she was not 65 as of January 1, 2008, and not recognized as disabled by the Social Security Administration. The petitioner stated she believes she still should qualify because she is a widow, and she stated she would send in a copy of her spouse's death certificate.

The petitioner did provide a copy of the death certificate for [Redacted]. The certificate shows the petitioner was married to [Redacted] until the time of his death, June 18, 1993.

A widow is defined as a woman who has lost her husband by death and has not remarried. According to Tax Commission records, the petitioner filed income tax returns with a filing status of either married filing jointly, or married filing separate from 1995 through 2000

with [Redacted]. [Redacted] has since passed away, and the petitioner has sent in a copy of his death certificate. [Redacted] died on April 30, 2008, and according to the death certificate, his marital status at the time of his death, was divorced.

The petitioner is not recognized as disabled by the Social Security Administration, was not 65 as of January 1, 2008, and was not a widow as of January 1, 2008. Therefore, the petitioner does not meet any of the status requirements necessary to qualify as a claimant for the property tax reduction benefit for 2008. She must be denied the benefit.

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 \_\_\_\_\_, 2009.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2009, 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.  
  
\_\_\_\_\_