

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21989
[REDACTED])	
)	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 decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision.

[Redacted] (petitioners) 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. (Emphasis added.)

The staff routinely audits the applications that have been submitted to the county where the petitioners live. During the review process, the staff contacted the Social Security Administration (SSA) to verify either of the petitioners' status as disabled. Because the SSA had no record of the petitioners' disability recognition, and they did not meet any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioners a letter advising them of the intent to deny them the 2007 property tax reduction benefit.

In response, the petitioners sent a letter appealing the NODD. The petitioners' file was transferred to the Legal/Tax Policy Division for administrative review. The tax policy specialist sent the petitioners a letter advising them of their appeal rights and asking them to send documentation from the SSA to verify either one of their status as disabled.

The petitioners have not provided any documentation to verify that either one of them is recognized as disabled by the SSA. They do not meet any of the other status requirements. Unfortunately, neither petitioner qualifies as a claimant for the 2007 property tax reduction benefit. They must be denied the benefit.

WHEREFORE, the Notice of Deficiency Determination dated April 13, 2009, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioners repay the following 2007 property tax reduction benefit plus interest.

BENEFIT	INTEREST	TOTAL
\$494.60	\$42.54	\$537.14

DEMAND for immediate payment of the foregoing amount is hereby made and given.

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.
