

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 25218
[Redacted],	)	
	)	
Petitioner.	)	DECISION
_____	)	

This case arises from a timely protest of a State Tax Commission staff’s decision denying the property tax reduction benefit for taxable year 2012. 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 March 5, 2012. 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 petitioner lives. 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 intent to deny her the 2012 property tax reduction benefit.

In response, the petitioner sent a letter appealing the Intent to Deny Property Tax Reduction Benefit letter. 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. A response was received from the petitioner's spouse that stated all documentation had been previously submitted and the petitioner requested the case be decided on the basis of the documents already tendered.

The petitioner has not provided any documentation to verify that she is recognized as disabled by the SSA. She does not meet any of the other status requirements. Unfortunately, the petitioner does not qualify as a claimant for the 2012 property tax reduction benefit. She must be denied the benefit.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated August 13, 2012, is AFFIRMED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2012.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2012, 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.  
  
\_\_\_\_\_