

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

In the Matter of the Protest of )  
[REDACTED], ) DOCKET NO. 0-087-248-896  
Claimant. ) DECISION  
\_\_\_\_\_ )

This case arises from a timely protest of a State Tax Commission (Commission) decision to deny the benefit requested with a 2015 Property Tax Reduction Benefit application. The Commission has reviewed the file and makes its decision based on the information in the file.

All property within the jurisdiction of this state is subject to property tax. A property tax reduction benefit is available to certain qualifying individuals. The benefit is in the form of a payment, funded by state sales tax, of all or a portion of the claimant’s property tax on the dwelling the claimant owns and occupies. The amount of property tax reduction depends on income—the greater the income, the smaller the benefit.

[Redacted] (claimant) filed an application for a property tax reduction benefit with [Redacted]. Idaho Code §§ 63-707(5) and 63-707(6) allows the Commission review claims and reduce or deny the benefit claimed, if required. The claimant filed her 2015 application as a single person. In previous years, the claimant filed as a married person. Commission staff sent an Intent to Deny Property Tax Reduction Benefit letter and requested a copy of her divorce decree.

The claimant filed a timely protest of the Intent to Deny Property Tax Reduction Benefit letter. In the claimant’s protest letter, she states she has been separated from her husband for at least 18 years. The file was referred to the Legal/Tax Policy Division for administrative review. A letter was sent to the claimant explaining the methods available for redetermining a protested Intent to Deny Property Tax Reduction Benefit letter. The claimant did not respond.

Income for property tax reduction benefit purposes is defined in Idaho Code § 63-701(4):

**63-701. Definitions.**[effective until January 1, 2016] As used in this chapter:

(1) "Claimant" means a person who has filed an application under section 63-602G, Idaho Code, and 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, or before April 15, of the year in which the claimant first filed a claim on the homestead in question, a claimant must be an owner of the homestead and on January 1 of said year a claimant must 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 department of veterans affairs; 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.

(2) "Homestead" means the dwelling, owner-occupied by the claimant as described in this chapter and used as the primary dwelling place of the claimant and may be occupied by any members of the household as their home, and so much of the land surrounding it, not exceeding one (1) acre, as is reasonably necessary for the use of the dwelling as a home. It may consist of a part of a multidwelling or multipurpose building and part of the land upon which it is built. "Homestead" does not include personal property such as furniture, furnishings or appliances, but a manufactured home may be a homestead.

(3) "Household" means the claimant and the claimant's spouse. The term does not include bona fide lessees, tenants, or roomers and boarders on contract. "Household" includes persons described in subsection (8)(b) of this section.

**(4) "Household income" means all income received by the claimant and, if married, all income received by the claimant's spouse, in a calendar year.**

(Emphasis added.)

In the present case, the claimant was married in 2014. Without the claimant's complete information for 2014, the Commission is unable to determine whether she qualifies for a 2015 benefit and, if she qualifies for a benefit, how much of a benefit she qualifies to receive.

THEREFORE, the decision of the Commission to deny the benefit [Redacted] is hereby AFFIRMED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2015, 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.  
  
\_\_\_\_\_