

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-438-765-568
[Redacted]	)	
,	)	
	)	
Petitioner.	)	DECISION
_____	)	

This case arises from your timely protest of a State Tax Commission (Commission) Intent to deny you a property tax reduction benefit for 2017. The Commission reviewed the information in the file and this is our final decision. The Commission upholds the Intent to Deny Property Tax Reduction Benefit letter. This means you will not receive a benefit for 2017.

**Background**

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 of all or a portion of the applicant’s property tax on the dwelling he/she owns and occupies. State sales tax funds these payments. The amount of the property tax reduction depends on income—the greater the income, the smaller the benefit.

[Redacted] (Petitioner) timely filed a property tax reduction application for 2017. A Quit Claim Deed dated April 17, 2017, accompanied the application. The Deed transfers the property from [Redacted], a single person, to [Redacted], a married person, and [Redacted], a married person. After review of the application and accompanying documents, the staff sent Petitioner a letter advising him of the intent to deny him the property tax reduction benefit because he did not meet the ownership requirement. Petitioner protested the intended action and his file transferred to the Appeals unit for administrative review.

## Law and Analysis

Idaho Code § 63-701 uses definitions to describe the conditions that must exist for an applicant to qualify to receive the property tax reduction benefit. The code states in pertinent part:

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, 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. (Emphasis added.)

Idaho Code § 63-706 addresses the time requirements for filing a claim:

**63-706. TIME REQUIREMENTS FOR FILING CLAIM.** Any claim for property tax reduction to be granted under the provisions of sections 63-701 through 63-710, Idaho Code, shall be filed in the office of the county assessor between January 1 and April 15 of each year. If April 15 is a weekend or a certain holiday recognized by the internal revenue service, such claims shall be considered timely filed if filed on the next business day.

Petitioner in this matter argues that he should qualify for a 2017 property tax reduction

benefit because he became an owner of the property on the next business day after April 15:

“The assessor’s office common practice is if April 15 falls on a weekend, you have until 5 p.m. the following business day to own, occupy and apply for Idaho exemptions, as does the federal government. We respectfully request that you change your decision based on commonly known practices of the law as stated above.”

However, the statute addressing the timeliness of an application and the statute defining the ownership requirements are not the same. In order to qualify as a claimant, an individual must be the owner of the property on January 1, or before April 15. Idaho Code § 63-301(1). If the due date for filing an application, April 15, falls on a weekend, the application, if received by the assessor’s office on the next business day, is timely. Idaho Code § 63-706.

Petitioner was not an owner of the property on the application until April 17, 2017. Petitioner did not qualify as a claimant; he is not eligible to receive a 2017 property tax reduction benefit.

The decision of the Commission’s staff to deny Petitioner a 2017 property tax reduction benefit is APPROVED and MADE FINAL.

An explanation of Petitioner’s right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2017.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2017, 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.

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