

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 1-554-794-496
[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) filed a property tax reduction application on April 6, 2017. During review of the application, the staff noted Petitioner had checked the box to indicate she was recognized disabled by the Social Security Administration. After review of the application and accompanying documents, the staff sent Petitioner a letter advising her of the intent to deny her the property tax reduction benefit because the documentation provided did not substantiate her disability status. Petitioner protested the intended action and her file was 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.)

The code sets out certain eligibility requirements for persons seeking a property tax reduction benefit. In her application for the benefit, Petitioner claims she is eligible because she is recognized disabled by Social Security. However, the existing record received from the Social Security Administration does not recognize Petitioner as disabled.

Property Tax Administrative Rule 600 States:

600. PROPERTY EXEMPT FROM TAXATION (RULE 600).

The burden of proof of entitlement to the exemption is on the person claiming exemption for the property.

Petitioner has provided nothing to support her disability status except a letter from her chiropractic physician describing her diagnosis and a statement that, in his opinion, Petitioner is unable to work. Petitioner has not provided sufficient evidence to verify her status as disabled, nor does she meet any other status requirements. She is not eligible to receive a 2017 property tax reduction benefit.

The decision of the Commission to deny Petitioner a 2017 property tax reduction benefit is hereby 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.
