

Idaho Code section 63-705A reads as follows:

63-705A.SPECIAL PROPERTY TAX REDUCTION FOR DISABLED

VETERANS. (1) For tax year 2019 and thereafter, regardless of any reduction received under section 63-705, Idaho Code, **a veteran with a service-connected disability of one hundred percent (100%)** shall receive a special reduction in property taxes levied on his homestead, as defined in section 63-701, Idaho Code. The special property tax reduction shall be in the amount of one thousand three hundred twenty dollars (\$1,320) or for the amount of the veteran's actual property taxes, whichever is less. If a veteran qualifies for property tax reduction under both this section and section 63-705, Idaho Code, the combined property tax reduction amount may not exceed the actual amount of the veteran's property taxes on his homestead.

(2) An applicant for a special property tax reduction under this section shall comply with all procedural requirements set forth in sections 63-701 through 63-710, Idaho Code, with the exception of any income documentation.

(3) In the event that a qualified veteran applies for the special property tax reduction in this section but then dies, the veteran's surviving spouse is entitled to receive the special property tax reduction in that year and subsequent years, until such time as the surviving spouse remarries, dies, or no longer has property tax levied on the homestead. (Emphasis added)

The code sets out specific eligibility requirements for persons seeking a special property tax reduction benefit, the applicant must be a 100% service-connected disabled veteran. To support his status as a veteran with a 100% service-connected disability, Petitioner included with his protest, a March 30, 2012, letter from the Department of Veterans Affairs. The letter states, “Our records show that [Redacted] has a service-connected disability rating of 100% effective 09-01-2011 and received an honorable discharge.”

In the present matter, the Commission has two pieces of information showing two different figures for Petitioner’s disability rating percentage, a 2012 letter from a Veteran’s Affairs regional office in New Mexico and a 2019 letter from the Idaho Veteran’s Administration in response to a staff request for information specifically for the Idaho property tax reduction benefit.

The Commission has an obligation to treat petitioners alike based on objective information acquired through proper channels and in proper form. The letter from the local Veterans Administration is such information. According to this document, Petitioner is not a veteran with a

100% service-connected disability. He does not meet the status requirement for a VA benefit. Therefore, the Intent to Deny Veteran's Property Tax Benefit letter dated October 15, 2019, is hereby APPROVED and MADE FINAL.

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

DATED this _____ day of _____ 2020.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2020,
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:

Receipt No.

[Redacted]
