

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-540-525-568
	)	
Petitioner.	)	DECISION
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On April 2, 2023, the Property Tax Division (Property Tax) of the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to (Petitioner). Petitioner objected to the Notice which requested repayment of a 2022 Idaho Property Tax Reduction Benefit. The Tax Commission reviewed the case, and this is our final decision. We uphold the Notice for the following reasons.

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. The state sales tax funds these payments.

An applicant must meet certain income, ownership, and a status requirement to be eligible for a benefit. The issue for this decision is whether Petitioner meets the status requirement.

Petitioner filed an application for a property tax reduction benefit with Bannock County for tax year 2022, indicating by checking a box, that she is a Fatherless or Motherless Minor. Bannock County sent the application to the Tax Commission’s Property Tax unit for processing. Property Tax approved the application and Petitioner received a benefit for payment of the property taxes on her homestead.

Idaho Code section 63-708 provides for an audit of all claims and recovery of benefits paid in error. Property Tax re-examined Petitioner’s 2022 application and her eligibility for the property

tax reduction benefit and were unable to verify that she met the status requirement. Therefore, a Notice was issued requesting Petitioner re-pay the benefit received plus interest.

Petitioner protested the Notice, stating in part...

...But in fact, I do qualify as I had the special needs form which states nothing in that clause about having to have any deeds in a child's name on it anywhere filled out as requested by a case manager that was dealing with my domestic violence case that was severe.

After receiving Petitioner's protest, Property Tax forwarded the matter to the Tax Commission's Appeals unit for administrative review. Appeals sent Petitioner a letter informing her of the options available for redetermining a protested Notice, but she did not respond.

Idaho Code section 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.

The code sets out certain eligibility requirements for persons seeking a property tax reduction benefit. In her application for the benefit, Petitioner indicated, by checking a box, she is eligible because of her status as Fatherless or Motherless Minor. However, Petitioner is not a minor as she was born in 1978. From the information available, it appears one of Petitioner's minor children may be considered fatherless, but the minor child is not the owner of the homestead.

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 is not a Fatherless or Motherless Minor, and she has provided no documentation to show she meets any of the other status requirements. Petitioner is not eligible for a 2022 property tax reduction benefit.

Therefore, the Notice of Deficiency Determination dated April 4, 2023, is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner repay the following 2022 property tax reduction benefit plus interest.

<u>BENEFIT</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$1,322.88	\$8.48	\$1,331.36

DEMAND for immediate payment of the above amount is hereby made and given.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2024,  
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.

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