



has chosen the erroneous market bubble for 2022 Property Tax values as a form of denial.

The Property Tax Deferral (63-712 to 63-721) is not an option for me as it equates to a “Loan Shark” method for the state to hold lien on my property for taxes I can’t afford, while interest is charged that I can’t pay to eventually evict me from my home while making my life destitute.

### **Law and Analysis**

During the 2022 Idaho legislative session, House Bill 481 amended Idaho Code section 63-705(b) to read as follows:

On and after January 1, 2022, if the current year’s assessed value of the home owned by the individual, according to the current year’s assessment notice, exceeds the greater of three hundred thousand dollars (\$300,000) or one hundred fifty percent (150%) of the median assessed valuation for all homes in the county receiving the homestead exemption pursuant to section 63-602G, Idaho Code, then the individual will instead be referred to the property tax deferral program set forth in sections 63-712 through 63-721, Idaho Code. Using the current year’s assessed values, each county shall report the median assessed value of all properties receiving the homestead exemption in such county as of that date to the state tax commission no later than the first Monday in June. Provided, however, the provisions of this paragraph do not apply to a veteran with either a service-connected disability of one hundred percent (100%) or a disability rating based on individual unemployability rating that is compensated at the one hundred percent (100%) disability rate, as certified by the United States department of veterans affairs.

During review of Petitioner’s application and information received from the Owyhee County assessor’s office, Property Tax learned the 2022 assessed value of Petitioner’s home is \$414,230 and 150% of the median value of homes in Owyhee County is \$412,759. With an assessed value of \$414,230 Petitioner’s home exceeds the greater of \$300,000 or 150% of the median value of properties in Owyhee County.

Idaho Code section 63-705(b) describes the requirements, as it relates to current assessment values, for an applicant to qualify for the property tax reduction benefit. The requirements are very specific. The law must be followed as written. If the law is socially or economically unsound, the

power to correct it is legislative, not within the powers of the Tax Commission. *John Hancock Mutual Life Insurance Co. v. Neill*, 79 Idaho 385, 319 P.2d 195 (1957).

**Conclusion**

The Tax Commission must follow the law as written. The 2022 assessed value of Petitioner's home exceeds the greater of \$300,000 or 150% of the median assessed valuation for all homes in Owyhee County receiving a homestead exemption. Her application for a 2022 property tax reduction benefit must be denied.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated July 7, 2022, is APPROVED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2022,  
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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