

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

In the Matter of the Protest of

██████

Petitioner.

DOCKET NO. 1-685-971-968

DECISION

██████ (Petitioner) protested the Intent to Deny Property Tax Reduction (PTR) Benefit letter dated October 11, 2024. The Idaho State Tax Commission (Tax Commission) reviewed the matter and issues its decision upholding the Intent to Deny PTR benefit letter.

**BACKGROUND**

Petitioner submitted a 2023 application for the PTR benefit with Adams County Assessor's office. The assessor's office sent the application to the Property Tax Division (Property Tax), of the Tax Commission for review and processing. During review of Petitioner's application, Property Tax noted the address of the home Petitioner listed on her application and determined it was not her primary residence. Property Tax sent Petitioner an Intent to Deny letter informing her that she would not receive a 2024 benefit for the property in Adams County.

Petitioner protested, stating:

I divide my time between this home in ██████ and my farm in ██████. My mailing address is listed in ██████ due to the farm operations, but my ██████ home is where I reside for approximately half of the year. During the summers, I oversee our cows in ██████ as they require regular care and attention.

Unfortunately, ██████ mistakenly submitted the homeowner's exemption application for the ██████ property. This may have contributed to the confusion.

The ██████ home is part of the ██████ Trust, inherited from my mother. I have provided documentation of the trust to Stacy at the Adams County Assessor's Office.

When I first began planning this home, my original intent was to build a smaller cabin, but the architectural design process significantly increased its size and cost. As a result, completing the home has taken longer than anticipated due to

budget constraints. However, it remains my residence and the property I intend to claim for the homeowner's exemption.

After receiving Petitioner's protest, Property Tax referred the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals sent Petitioner a letter informing her of the options for redetermining a protested Intent to Deny letter. Petitioner responded, providing a cover page for the [REDACTED] Trust and a copy of a check made out to Adams County for the property taxes due. She did not request an informal hearing.

### **LAW AND ANALYSIS**

The property tax reduction benefit applies only to the claimant's primary dwelling, as defined in Idaho Code section 63-701(8)(a):

(8)(a) "Primary dwelling place" means the claimant's dwelling place on January 1 or before April 15 of the year for which the claim is made. The primary dwelling place is the single place where a claimant has his true, fixed and permanent home and principal establishment, and to which whenever the individual is absent he has the intention of returning. A claimant must establish the dwelling to which the claim relates to be his primary dwelling place by clear and convincing evidence or by establishing that the dwelling is where the claimant resided on January 1 or before April 15 and:

In this case, Petitioner owns two properties, in different counties. The property in Adams County and the property in Gem County show the [REDACTED] Trust as the owner. While a person/trust can own multiple residences, they can only receive a property tax reduction benefit on the residence that is their primary dwelling place. Since Petitioner owns two properties, the Tax Commission must determine which is her primary dwelling.

The Tax Commission reviewed available information and determined that Petitioner is a resident of Gem County for the following reasons. Petitioner registered to vote in Gem County in 1992 and has voted continuously through 2024. She also claims her place of business (farm) is in

Gem County and she only has the cattle in Adams County for the summer. Petitioner titled vehicles in Gem County from 2010 to 2023. All her tax information has been mailed to Gem County since 2006. She renewed her driver's license using the Gem County address until 2020. In 2020 she used the Adams County address, but had it mailed to Gem County. Based on this information, Petitioner's primary dwelling place is in Gem County, she is not eligible for a PTR for the property located in Adams County.

### **CONCLUSION**

Petitioner's primary dwelling place is in Gem County, and she received the homestead exemption and PTR benefit on that property. She does not qualify for the PTR benefit in Adams County.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated October 11, 2024, directed to [REDACTED] is hereby AFFIRMED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2025.

IDAHO STATE TAX COMMISSION

## CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025,  
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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