

3. I should not pay interest due to just being notified of this action against me.
4. I submitted my paperwork and should not be penalized due to state employee not doing there [sic] due diligence in looking at paperwork and making adjustments.

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 him of the options available for redetermining a protested Notice. Petitioner did not respond.

LAW AND ANALYSIS

The issue for decision is whether Petitioner is eligible for a special property tax reduction benefit under Idaho Code section 63-705A.

Idaho Code section 63-705A:

(1) For tax year 2021 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%) 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, shall receive a special reduction in property taxes or occupancy taxes levied on his homestead, as defined in section 63-701, Idaho Code. The special tax reduction shall be in the amount of one thousand five hundred dollars (\$1,500) or for the amount of the veteran's actual property taxes or occupancy taxes, as applicable, whichever is less. If a veteran qualifies for tax reduction under both this section and section 63-705, Idaho Code, the combined tax reduction amount may not exceed the actual amount of the veteran's property taxes or occupancy taxes on his homestead.

(2) An applicant for a special property tax or occupancy 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 and the exception of the date limitations as set forth in subsection (5) of this section.

(3) In the event that a qualified veteran applies for the special tax reduction in this section but then dies, the veteran's surviving spouse is entitled to receive the special 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.

(4) An applicant who is a veteran with a one hundred percent (100%) service-connected permanent and total disability, having once applied for and

received the reduction under this section, shall be entitled to continue receiving the benefit in subsequent years without applying annually, unless the veteran changes homesteads pursuant to subsection (5) of this section.

(5) If a qualified veteran has applied for the special tax reduction under this section but after April 15 changes his homestead to a different property that would otherwise qualify for the special tax reduction under this section, the special tax reduction benefit is available for transfer. The state tax commission must notify the appropriate county officials to transfer the special tax reduction benefit to the qualifying property when all of the following conditions are met:

(a) The qualified veteran has applied for and been granted the tax reduction benefit before April 15;

(b) After April 15 but before October 1, the qualified veteran has changed his homestead to a separate property that would otherwise qualify for the special tax reduction authorized under this section; and

(c) The qualified veteran notifies the state tax commission before October 1 of the desire to transfer the tax reduction benefits to the qualifying property.

The code sets out specific eligibility requirements for persons seeking a special property tax reduction benefit, the applicant must be 100% service-connected disabled veteran. In the present matter, Petitioner is not claiming to have a disability rating of 100%. He acknowledges his disability rating is only 80%. What Petitioner objects to is the request for repayment of the benefit when he provided a letter from the Department of Veterans Affairs with his application clearly showing he has an 80% disability rating and Property Tax still approved him for a benefit of \$1,500.

CONCLUSION

The Tax Commission has an obligation to treat Petitioners alike based on objective information acquired through proper channels and in proper form. The letter from the Department of Veteran's Affairs 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 special property tax reduction benefit.

It is unfortunate Petitioner was approved for a benefit to which he was not entitled. Nevertheless, the Tax Commission must enforce the law and is not estopped by previous acts or

conduct of its agents with reference to the determination of tax liabilities or by failure to collect the tax, nor will the mistakes or misinformation of its officers estop it from collecting the tax. (See *State of Idaho v. Adams*, 90 Idaho 195, (1965).)

Therefore, the Notice dated September 23, 2024, and directed to [REDACTED] is hereby AFFIRMED and MADE FINAL.

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

<u>YEAR</u>	<u>BENEFIT</u>	<u>INTEREST</u>	<u>TOTAL</u>
2022	\$1,500	\$123	\$1,623

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

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.
