BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of [redacted] Petitioner.	))))))	DOCKET NO. 2-128-860-160 DECISION

[redacted] (Petitioner) protested the Notice of Deficiency Determination (Notice) dated January 23, 2026, issued by the Property Tax Division (Division) of the Idaho State Tax Commission (Tax Commission). Petitioner objected to the Notice which requested repayment of Idaho Property Tax Reduction (PTR) benefits for years 2023 through 2025. The Tax Commission reviewed the matter and hereby upholds the Notice for the reasons stated below.

BACKGROUND

Petitioner filed applications for PTR benefits with Bonneville County Assessor's Office for benefit years 2023 through 2025, indicating that he is recognized disabled by the Social Security Administration. Bonneville County sent these applications to the Division for processing. The Division approved Petitioner's 2023 through 2025 applications, and he received benefits for payments of a portion of the property taxes on his homestead.

Idaho Code sections 63-707 and 63-708 provide for an audit of all claims and recovery of benefits paid in error. During an audit of Petitioner's applications, the Division determined that Petitioner did not meet the statutory requirement to qualify for the PTR benefits. Therefore, a Notice was issued requesting Petitioner re-pay the benefits received.

Petitioner protested the Notice stating he turned 65 on January 11, 2026, and his son is disabled. Petitioner provided the following documents with his protest:

- A Quitclaim Deed dated December 13, 2019, showing the property will transfer to his two children upon his death or incapacitation

- Two Department of Health & Welfare forms for Certified Family Home Program
- Social Security letters for his son, [redacted] discussing supplemental security income
- An Idaho Department of Health & Welfare Medicaid approval letter for his son
- A 2022 Form 1040
- A 2023 PTR application marked "not eligible"
- A Warranty Deed dated August 20, 2019, showing him and his spouse as the owners

After receiving Petitioner's protest, the Division 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

Idaho Code section 63-701 sets the eligibility requirements for PTR benefits. In relevant part, the statute provides that a claimant must:

- Own the Homestead on January 1 of the year the claim is filed,
- Have lawful presence in the United States, and
- On January 1 of that year, meet one of the following conditions:
  - Be at least 65 years old,
  - Be a qualifying child under age 18,
  - Be a widow or widower,
  - Be a person recognized as disabled by specified federal or state agencies,
  - Be a qualifying disabled veteran,
  - Be a qualifying prisoner of war or hostage, or
  - Be blind.

Petitioner received PTR benefits for years 2023 through 2025. However, none of the documentation he provided shows that he met any of the qualifying conditions as of January 1 of those years. Petitioner did not turn 65 until January 11, 2026, and he did not provide evidence that he – as the claimant – was disabled, blind, a widow/widower, or otherwise eligible under section 63-701.

Although Petitioner submitted documents regarding his son's disability, PTR eligibility is based on the claimant's status, not the status of a dependent. Because Petitioner did not meet the statutory requirements of any of the years at issue, the benefits were received in error and must be repaid, with interest.

CONCLUSION

Petitioner did not qualify for PTR benefits for the benefit years 2023 through 2025. The Division correctly determined that the benefits were paid in error and properly issued the Notice requesting repayment. The Tax Commission upholds the Notice.

THEREFORE, the Notice dated January 23, 2026, and directed to [redacted] is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner repay the following 2023 through 2025 benefits, and interest:

YEAR	BENEFIT	INTEREST	TOTAL
2023	$250.00	$27.56	$277.56
2024	947.16	47.65	994.81
2025	914.70	3.16	917.86
		TOTAL	$2,190.23

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 __________________ 2026.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this ________ day of ________________________________ 2026, 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:

[redacted]

Receipt No.

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