

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
 ,) DOCKET NO. 0-613-319-680
)
 Petitioner.) DECISION
)
 _____)

The Property Tax Division (Division) at the Idaho State Tax Commission (Tax Commission) issued an Intent to Deny Property Tax Reduction Benefit letter to (Petitioner). Petitioner filed a timely appeal and petition for redetermination. The Tax Commission held an informal hearing at Petitioner’s request to discuss her case. The issue in this case is whether Petitioner qualifies for the property tax reduction benefit for 2022. The Tax Commission has reviewed the file and hereby issues its decision.

Petitioner does not qualify for the property tax reduction benefit. Idaho Code section 63-705(b), as amended by Idaho House Bill 481 of 2022, provides to qualify for the property tax reduction benefit the current year’s assessed value of the home owned by the individual cannot exceed the greater of \$300,000 or 150% of the median assessed valuation of all homes in the county receiving the homestead exemption. Individuals who do not qualify for the property tax reduction benefit will be referred to the property tax deferral program.

Petitioner’s home is in Boundary County and the current year’s assessed value of the home is \$587,530. The 150% of the median assessed valuation of all homes in Boundary County receiving the homestead exemption is \$535,800. The value of Petitioner’s home exceeds 150% of the median assessed valuation of all homes in Boundary County receiving the homestead exemption. Therefore, Petitioner does not qualify for the property tax reduction benefit.

Petitioner's principal argument on appeal is she cannot afford her property taxes and requests the Tax Commission make an exception. The Tax Commission sympathizes with Petitioner's financial situation. However, the code sets out a specific eligibility requirement, Petitioner does not satisfy this requirement, and the Tax Commission must enforce the law as written. The Tax Commission does not have the authority to create deductions, exemptions, or tax credits. 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).

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated July 5, 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.
