

In the petitioner's protest letter, she did not claim that her application was filed timely. Rather, she explained the circumstances that resulted in an untimely application. However, the law is not unclear when it states, ". . . shall be filed in the office of the county assessor between January 1 and April 15 of each year."

The petitioner did not file her application until May 5, 2005. She must be denied the circuit breaker benefit for 2005.

The Tax Commission is aware there is some potential this decision could cause a hardship to the property tax reduction applicant. The proper jurisdiction to handle such hardship situations falls with the county commissioners under Idaho Code 63-711.

WHEREFORE, the decision of the State Tax Commission staff is APPROVED, AFFIRMED and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I have on this _____ day of _____, 2005, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]
[REDACTED]
[REDACTED]

[Redacted]
