

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 39024
[Redacted],)	
)	
Petitioner.)	DECISION
)	

[Redacted]**BACKGROUND**

All property within the jurisdiction of this state is subject to property tax. A property tax reduction benefit is available to certain qualifying individuals. The benefit is in the form of a payment, funded by state sales tax, of all, or a portion, of the claimant’s property tax on the dwelling the claimant owns and occupies. The amount of property tax reduction depends on income - the greater the income, the smaller the benefit.

[Redacted] (claimant) filed an application for a property tax reduction benefit [Redacted]Idaho Code §§ 63-707(5) and 63-707(6) requires that the Commission review all claims and deny the benefit claim, if required. Although the application was filed after the due date of April 15, 2014, the county staff forwarded the application to the Commission. The Commission responded with an Intent to Deny Property Tax Reduction Benefit letter.

The claimant filed a timely protest of the Intent to Deny Property Tax Reduction Benefit letter. In the protest, the claimant stated that he had forgotten to mail the application and asked a family member to mail it for him. He explained that he mailed the application with his tax return on April 15, 2014. He forgot to put a stamp on the property tax application so it was returned. The claimant mailed it right away with the correct postage. The envelope shows that it was stamped for insufficient postage in [Redacted] on April 16, 2014. It was stamped again on April 19, 2014, and date stamped as received by the [Redacted] County Assessor’s office on April 21, 2014.

The file was referred to the Legal/Tax Policy Division for administrative review. The claimant was sent a letter explaining the methods available for redetermining a protested Intent to Deny Property Tax Reduction Benefit letter. A hearing was scheduled for November 17, 2014. The hearing officer discussed the protest with the claimant, who said he would withdraw the protest. A protest withdrawal letter was sent the same day. The tax policy specialist requested that the withdrawal be signed and returned by December 1, 2014. The claimant did not respond.

LAW AND ANALYSIS

The dates when property tax reduction benefit claims may be accepted is given in Idaho Code § 63-706:

63-706. Time Requirements For Filing Claim. Any claim for property tax reduction to be granted under the provisions of sections 63-701 through 63-710, Idaho Code, shall be filed in the office of the county assessor between January 1 and April 15 of each year. (Emphasis added.)

In the present case, the claimant did not submit his application between January 1, 2014, and April 15, 2014. He originally mailed his application without postage. When he mailed it with the correct postage, it was postmarked April 19, 2014. Idaho Code sections 63-701 through 63-710 do not allow for any applications filed during another time period.

CONCLUSION

The claimant may not receive a property tax reduction benefit because the application was not filed during the specified time period.

THEREFORE, the decision of the Commission to deny the property tax reduction benefit for taxable year 2014 is hereby AFFIRMED and MADE FINAL.

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

DATED this _____ day of _____ 2014.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2014, 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.