

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of )  
 ) DOCKET NO. 0-842-813-440  
[Redacted], )  
 )  
Petitioner. ) DECISION  
 )  
\_\_\_\_\_ )

This case arises from a timely protest of a State Tax Commission (Commission) decision denying the property tax reduction benefit for 2015. This matter was submitted for decision based on the documents in the file. The Commission has reviewed the file and makes its decision thereon.

[Redacted] (petitioner) 2015 property tax reduction application was received in the [Redacted] County Assessor’s office on April 20, 2015. The assessor’s office forwarded the application to the Commission for review and processing. During review, the Commission staff noted that the application shows an April 15, 2015, date next to the petitioner’s signature. The envelope the application arrived in was postmarked April 16, 2015.

The Commission staff sent the petitioner a notice advising him of the intent to deny his application for the benefit because he did not submit his application to the county until after the deadline. The petitioner appealed the intended action, and his file was transferred to the Legal/Tax Policy Division for administrative review.

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 payment of all or a portion of the applicant’s property tax on the dwelling he/she owns and occupies. The payment is funded by state sales tax. The amount of property tax reduction depends on income--the greater the income, the smaller the benefit.

The Commission must approve or deny applications for the property tax reduction benefit.

Idaho Code § 63-707 in pertinent part states:

(4) The state tax commission shall determine the total number of claims to be allowed in each county, the dollar amount of each claim allowed, and the total dollar amount for all claims for each county. These amounts shall be certified to the county auditor and tax collector by the state tax commission by no later than the third Monday in November.

(5) The state tax commission may audit each and every claim submitted to it, and, any other provision of law notwithstanding, may utilize income tax returns filed by the claimant or by the claimant's spouse to determine the income of the claimant or the claimant's spouse.

(6) If it is determined by the state tax commission that a claim is erroneous, the tax commission shall disapprove so much of the claim as necessary in order to conform with statutory standards. The tax commission shall provide the claimant, or the person or entity acting on behalf of the claimant, written notice of the tax commission's intent to disapprove all or a portion of the claim. The claimant, or the person or entity acting on behalf of the claimant, shall have twenty-eight (28) days to make written protest to the tax commission of the intended action. The claimant, or the person or entity acting on behalf of the claimant, may submit additional information and may request an informal hearing with the commission. If the claimant, or the person or entity acting on behalf of the claimant, fails to make written protest within twenty-eight (28) days, the tax commission shall provide written notice of disapproval to the claimant, or the person or entity acting on behalf of the claimant, by the second Monday of October and to the county auditor of the county from which the claim was received. Any claimant, or person or entity acting on behalf of the claimant, whose claim is disapproved in whole or in part by the state tax commission may:

(a) File a claim with the county commissioners for a special cancellation pursuant to section 63-711, Idaho Code;

(b) Appeal such disapproval by the state tax commission to the board of tax appeals or to the district court of the county of residence of the taxpayer within thirty (30) days.

Idaho Code § 63-706 states:

**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.

In a letter appealing the Commission's denial of his application, the petitioner's tax preparer stated she was not familiar with the property tax reduction application deadline but had mailed it by April 15, 2015, however, the cancellation on the envelope was April 16, 2015, and the application was received in the assessor's office on April 20.

The law is clear when it requires the application ". . . shall be filed in the office of the county assessor between January 1 and April 15 of each year." The Commission does not have the authority to extend the deadline.

The petitioner's application was not received in the [Redacted] County Assessor's office until April 20, 2015. The application was untimely; therefore, the petitioner must be denied the 2015 property tax reduction benefit.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated July 6, 2015, is APPROVED and MADE FINAL.

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

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2015.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2015, 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.  
  
\_\_\_\_\_