

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
)
[REDACTED],) DOCKET NO. 0-171-872-256
)
)
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) submitted a 2015 property tax reduction application with the [Redacted] County Assessor’s office. The application was signed by the petitioner on April 13, 2015, the envelope containing the application showed a postmark of April 17, 2015, and the [Redacted] County Assessor’s stamped the application received on April 20, 2015. The assessor’s office sent the application to the Commission for review and processing.

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 defines the time for submitting a claim for property tax reduction and 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. If April 15 is a weekend or a certain holiday recognized by the internal revenue service, such claims shall be considered timely filed if filed on the next business day.

In his letter appealing the Commission's denial of his application, the petitioner stated that he personally handed the envelope containing his application to a United States Postal employee on April 15, 2015, and asked the employee three times if it would be postmarked on April 15, 2015. According to the claimant, the postal employee assured him it would be postmarked on April 15, 2015. A letter received during the appeals process from the United States Postal Service Station Manager confirms the earlier statement. The letter states, in relevant part, "...you wrote that you mailed a letter on the 15th of April and were told by one of my employees here at the Post Office on [Redacted] that the mail would receive a postmark on the same date. I can tell you that all mail that was collected or deposited in [Redacted] before midnight on the 15th of April of this year received a postmark on that same day."

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 filed until April 17, 2015. He must be denied the 2015 property tax reduction benefit.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated September 21, 2015, is APPROVED and MADE FINAL.

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

DATED this _____ day of _____ 2016.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2016, 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.
