

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-660-801-536
[Redacted],)	
)	
Petitioner.)	DECISION
<hr style="width: 45%; margin-left: 0;"/>)	

This case arises from your timely protest of a State Tax Commission (Commission) intent to deny you a property tax reduction benefit for 2017. The Commission reviewed the information in the file and this is our final decision. The Commission upholds the Intent to Deny Property Tax Reduction Benefit letter. This means you will not receive a benefit for 2017.

Background

[Redacted] (Petitioner) filed a 2017 property tax reduction application with the [Redacted] Assessor’s office. Petitioner signed the application on April 13, 2017, the envelope containing the application showed a postmark of April 25, 2017, and the [Redacted] Assessor’s office stamped the application received on April 27, 2017. The assessor’s office sent the application, together with other applications, to the Commission for review and processing. After review of the application and the accompanying documents, the staff sent Petitioner a letter advising her of the intent to deny her the property tax reduction benefit because the application was not timely filed. Petitioner protested the intended action and her file was transferred to the Appeals unit for administrative review.

Law and Analysis

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. (Emphasis added)**

In her letter appealing the Commission's denial of her application, Petitioner explained the issues with her community mailbox; that mail was not being picked up. Petitioner stated that on April 13, 2017, she placed her application in the outgoing mail receptacle located in her trailer park. However, the [Redacted] Assessor's office did not receive the application before the deadline.

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 decision of the Commission to deny Petitioner a 2017 property tax reduction benefit is hereby APPROVED and MADE FINAL.

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

DATED this _____ day of _____ 2017.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2017, 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.
