

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 2-143-186-944
<b>[Redacted]</b> ,	)	
	)	
Petitioner.	)	DECISION
<hr style="width: 50%; 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 <sup>[Redacted]</sup>

Assessor’s office. Petitioner signed the application on April 16, 2017, the envelope containing the application showed a postmark of May 2, 2017, and the **[Redacted]** Assessor’s office stamped the application received on May 4, 2017. The assessor’s office sent the application, together with other applications, to the Commission for review and processing. After review of the application, the staff sent Petitioner a letter advising him of the intent to deny him the property tax reduction benefit because the application was not timely filed. Petitioner protested the intended action and his 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)**

Idaho Code § 63-706

In his letter appealing the Commission's denial of his application, Petitioner stated he experienced a house fire in December of 2016 and resided in a hotel for over five months. He states that he mailed the application from the hotel prior to the due date.

The **[Redacted]** Assessor's office did not receive the application until May 4, 2017, well past 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.

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