

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

In the Matter of the Protest of	)	
	)	DOCKET NO. 0-564-495-360
	)	
Petitioner.	)	DECISION
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This case arises from a protest of an Idaho State Tax Commission (Commission) Intent to Deny Property Tax Reduction Benefit for 2022. The Commission has reviewed the matter and upholds the Intent to Deny Property Tax Reduction Benefit letter.

**BACKGROUND**

(Petitioner) filed a 2022 property tax reduction application with the Ada County Assessor’s office. Petitioner signed the application without a date, the envelope containing the application showed a postmark of April 22, 2022, and the Ada County Assessor’s office stamped the application received on April 28, 2022. 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 section 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 his letter appealing the Commission’s denial of his application, Petitioner stated he was informed by an employee at the Ada County Assessor’s office that he could file his application late because he called ahead of time. He had some trouble getting his taxes done in time and was worried he was going to be disqualified.

The Ada County Assessor’s office did not receive the application until April 22, 2022, well past the deadline. If Petitioner received incorrect information regarding the timeliness of his application, this does not change the fact that his application was late and cannot be processed.

The law is clear when it requires an 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.

### **CONCLUSION**

Petitioner does not argue that his application was submitted late. He does however argue it should be accepted anyway. The law is clear, applications must be submitted by April 15<sup>th</sup> and there are no exceptions.

The intent to deny Petitioner a 2022 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 \_\_\_\_\_ 2022.

IDAHO STATE TAX COMMISSION

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_ 2022,  
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:

Receipt No.

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