

Petitioner requested an informal hearing with the Appeals unit to discuss the matter further. During the hearing, Petitioner explained that she was having trouble getting her taxes done in time before the April 15th date. She went into the Canyon County Assessor's office on March 29, 2022, to request some assistance her with the application. According to Petitioner, the front counter at the assessor's office told her to leave and not submit her application until her tax return was completed. The Canyon County Assessor's office makes notation with all their phone calls and in-person interactions. According to the assessor's office, they told Petitioner to provide whatever she had before the due date of April 15th. Even if Petitioner received incorrect information regarding the timeliness of her application, this does not change the fact that her 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 her application was submitted late. She does however argue it should be accepted anyway. The law is clear, applications must be submitted by April 15th 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 _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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.
