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

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In the Matter of the Protest of

Petitioner.

DOCKET NO. 0-749-962-240

DECISION

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 Canyon

County Assessor's office. Petitioner signed the application March 25, 2022, and the Canyon County Assessor's office stamped the application received on May 18, 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 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 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)

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 15<sup>th</sup> 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 inperson interactions. According to the assessor's office, they told Petitioner to provide whatever she had before the due date of April 15<sup>th</sup>. 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 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 \_\_\_\_\_ 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.