

BEFORE THE IDAHO BOARD OF TAX APPEALS

BRENT CHASE,)	
)	
Appellant,)	APPEAL NO. 14-A-1117
)	
v.)	FINAL DECISION
)	AND ORDER
BENEWAH COUNTY,)	
)	
Respondent.)	
)	
)	
)	

FOREST LAND APPEAL

This appeal is taken from a decision of the Benewah County Board of Equalization denying a claim for exempt status for taxing purposes of property described by Parcel No. RP46N02W259000A. The appeal concerns the 2014 tax year.

This matter came on for telephonic hearing October 17, 2014 before Hearing Officer Cindy Pollock. Appellant Brent Chase was self-represented. Assessor Donna Spier represented Respondent.

Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision.

The issue on appeal is whether land qualifies for the special valuation forest land provided in Idaho Code § 63-1701, et seq.

The decision of the Benewah County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value under the market value standard is \$12,462. Appellant is seeking subject be specially valued as forest land at \$807. Subject is a vacant 8.87 acre parcel located on Christmas Hills Road in Benewah County.

The subject property was transferred from a family member to Appellant in May of 2013. After the transfer took place, Respondent mailed Appellant the related forms for a sale

verification and timber designation. Respondent received a response on the sale verification in October 2013, which noted the property was “gifted” to Appellant. Respondent explained the deadline to file for a forest land designation is December 31st of each year. As of January 2014, no application for the designation had been received from Appellant. Respondent therefore removed the exemption and subject was assessed at full market value.

Respondent explained per Idaho Code Section 63-1703, a new owner of property seeking a valuation as designated forest land must submit the proper paperwork on or before December 31st in the year the change of ownership took place. Appellant explained it was a mistake the paperwork did not get filed in timely manner. Appellant believed the due date was much later.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value, or as applicable exempt status. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

All property not specifically exempted by statute is subject to annual assessment and taxation. See Idaho Code §§ 63-203, 63-602. The parties do not dispute subject was qualified and assessed as designated forest land. The issue in this case is due to an ownership change, which by law necessitated Appellant filing a new forest land designation application.

Section 63-1703 provides in pertinent part;

(a) A forest landowner may choose to have his forest land assessed, appraised and taxed under the provisions of section 63-1705, Idaho Code, by filing such choice with the county assessor on a form prescribed by the state tax commission. Designation filed pursuant to section 63-1705, Idaho Code, shall become effective the first day of January following the year of designation.

(b) A forest landowner may choose to have his forest land assessed, appraised and taxed under the provisions of section 63-1706, Idaho Code, by filing such choice with the county assessor on a form prescribed by the state tax commission. Designation filed pursuant to section 63-1706, Idaho Code, shall become effective the first day of January following the year of designation.

While we understand the circumstances that led to Appellant's delayed filing, Idaho Code does not permit extension of the December 31st deadline. The Board cannot ignore the provisions of the statute, so we are unable grant the relief sought. Therefore, the decision of the Benewah Board of Equalization is affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Benewah County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 4th day of February, 2015.