

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF ) APPEAL NO. 13-A-1013  
CLINTON ROBERTSON from a decision of the )  
Ada County Board of Equalization for tax year ) FINAL DECISION  
2013. ) AND ORDER

**HOMEOWNER'S EXEMPTION APPEAL**

THIS MATTER came on for hearing September 17, 2013 in Boise, Idaho before Hearing Officer Travis VanLith. Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision. Appellant Clinton Robertson appeared at hearing. Chief Deputy Assessor Tim Tallman and Deputy Assessor Erica Taggart appeared for Respondent Ada County. This appeal is taken from a decision of the Ada County Board of Equalization denying a property tax exemption claim regarding property described by Parcel No. R1013720020.

**The issue on appeal is whether the subject property qualifies for a property tax exemption pursuant to Idaho Code § 63-602G; the Homeowner's Exemption.**

**The decision of the Ada County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$60,000, and the improvements' valuation is \$136,400, totaling \$196,400. Appellant did not challenge the assessed valuation, but instead contended a Homeowner's Exemption should be granted for 2013 and applied against the assessed value of the subject property.

Appellant purchased and immediately occupied the subject property, located in Boise, Idaho, in June 2012. Appellant explained that during the closing process nobody explained that an application was necessary to obtain a Homeowner's Exemption. It was

not until the 2013 assessment notice was received that Appellant became aware of the application requirement. An application was subsequently filed with the county on June 12, 2013.

Respondent remarked that to qualify for a Homeowner's Exemption on an otherwise qualified property, an applicant must file an application with the assessor's office by April 15<sup>th</sup> of the year in which the exemption is sought. No application was received from Appellant for the 2013 tax year until June 2013, which was after the filing deadline. The application was denied on that basis.

#### 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.

Idaho Code § 63-602G allows a partial tax exemption for certain qualifying taxable property. The exemption is commonly referred to as the Homeowner's Exemption, and Idaho Code § 63-602G(2)(c) specifically requires that the owner certifies to the county assessor by April 15 that "(i) He is making application for the exemption allowed by this section; (ii) That the homestead is his primary dwelling place; and (iii) That he has not made application in any other county for the exemption, and has not made application for the exemption on any other homestead in the county."

In the current case, Appellant purchased the subject property in June 2012, however did not file an application for the Homeowner's Exemption until June 2013. Appellant contended the application should be nonetheless approved because Appellant was not notified during the purchase of subject that such an application was required.

While the Board understands Appellant's position, the statute is clear that an application for the Homeowner's Exemption must be filed with the assessor by April 15 of the tax year for which the exemption is sought. The statute contains no waiver of the filing deadline, nor is the Board aware of any other authority to extend the filing deadline. As such, the Board is unable to grant Appellant's request. Therefore, the decision of the Ada County Board of Equalization will be affirmed.

#### FINAL ORDER

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

DATED this 5<sup>th</sup> day of December, 2013.