

# **Bond Case Briefs**

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## **In re Certified Question of Law**

**Supreme Court of Idaho, Boise, January 2014 Term - March 18, 2014 - P.3d - 2014 WL 1032449**

In taxpayers' action for refund of allegedly illegal county tax, the District Court certified question.

The Supreme Court of Idaho held that the limitations period for statutory remedies made available under Idaho law to obtain a refund of an illegal county tax commences upon payment of the tax.

Person wishing to challenge an allegedly illegal tax must either pay the tax under protest and then bring a cause of action in court within sixty days or file a claim with the board of county commissioners within a year.

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