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MAY 24 2010

IDAHO BOARD OF  
TAX APPEALS

BEFORE THE IDAHO BOARD OF TAX APPEALS

PHILIP L. HART,  
Appellant

: APPEAL NO. 10-B-1289

vs.

: MOTION FOR EXTENSION OF  
TIME TO RESPOND TO RESPONDENT'S  
MOTION TO DISMISS PURSUANT  
TO TAX APPEAL RULES 72 and 21

IDAHO STATE TAX COMMISSION  
Respondent.

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COMES NOW the Appellant, by and through his attorney of record, and pursuant to Tax Appeal Rule 72 and Rule 21 respectfully requests an extension of time to respond to the Motion to Dismiss filed by Respondent. This matter is not yet scheduled for hearing. As reflected by the file the undersigned counsel did not receive a copy of the Motion to Dismiss until May 4, 2010. During the interim counsel has been significantly involved in Kootenai County Case No. 10010, an Election Contest, and Kootenai County Case No. 09-8934 a Petition to set aside an unconstitutional long term debt or liability. In order to fully respond it is necessary for counsel to confer with Appellant Mr. Hart who is, unexpectedly to counsel, out of the area and unable to meet with counsel. That counsel has communicated with regard to this matter on two prior occasions to keep apprised of the situation. The issue raised by the Respondent's Motion to Dismiss involves a significant due process, statutory, and constitutional issue involving immunity of members of the Idaho State Legislature while the Legislature is in session. This issue is being considered by Idaho's Legislative leaders as this time and their input into this question is necessary. This motion is not made for the purpose of delay and is made in good faith in an attempt to permit the Board to fully and completely address this important issue upon full and complete briefing.

DATED this 21<sup>st</sup> day of May, 2010.