BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. 21178
[Redacted],	)	
	)	DECISION
Petitioner.	)	
	)	

This case arises from a timely protest of a State Tax Commission staff (staff) decision adjusting the property tax reduction benefit for 2007. This matter was submitted for a decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision based on its contents.

[Redacted] (petitioner) filed an application for the 2007 property reduction benefit on March 8, 2007. The application was approved, and the petitioner received a benefit for payment of the property tax on his homestead.

Idaho Code §§ 63-707 and 63-708 provide for audits of all claims and recovery of benefits that have been paid in error. When the staff reviewed the application and the supporting documents, it was determined that the Medicare deduction had been taken twice.

Idaho Code § 63-708 stated, in pertinent part:

> 63-708. RECOVERY OF ERRONEOUS CLAIMS. Within three (3) years of payment, the state tax commission may recover any erroneous or incorrect payment made under sections 63-701 through 63-710, Idaho Code, from any "claimant" as defined in section 63-701(1), Idaho Code. The deficiency determination, collection, and enforcement procedures provided by the Idaho income tax act, sections 63-3039, 63-3042, 63-3043 through 63-3064, Idaho Code, shall apply and be available to the commission for enforcement and collection under sections 63-701 through 63-710, Idaho Code, and such sections shall, for this purpose, be considered part of sections 63-701 through 63-710, Idaho Code. Wherever liens or any other proceedings are defined as income tax liens or proceedings, they shall, when applied in enforcement or collection under sections 63-701 through 63-710, Idaho Code, be

> described as tax relief liens and proceedings. In connection with such sections, a deficiency shall consist of any amount erroneously claimed by or paid to a claimant under sections 63-701 through 63-710, Idaho Code.

On May 12, 2008 a Notice of Deficiency Determination (NODD) was issued to [Redacted], and the petitioner was asked to repay the benefit plus interest. In response to the NODD, the Tax Commission received a letter from the petitioner stating that he realizes an error was made on the application but it was made by the [Redacted] County Assessors office, not by him. While it is unfortunate the error occurred, the fact remains that the application is incorrect and the petitioner received a property tax benefit to which he was not entitled.

WHEREFORE, the Notice of Deficiency Determination letter dated May 12, 2008, is hereby APPROVED, AFFIRMED, and MADE FINAL.

It is ordered and this does order that the petitioner pays the following 2007 property tax reduction benefit reimbursement and interest.

BENEFIT	INTEREST	TOTAL
$170	$3.21	$173.21

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

_____

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, 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:

[Redacted] Receipt No.

_____