

the maximum household income for the program in 2020. A Notice was issued requesting Petitioner to re-pay the benefit received plus interest.

Petitioner protested the Notice, stating his property tax is too much and he objects to paying \$742.52 “out of the blue” that is not in his budget. Property Tax received his protest and transferred the matter to the Tax Commission’s Appeals Unit (Appeals). An informal hearing was conducted over the phone, where Petitioner reiterated what was stated in his protest.

LAW AND ANALYSIS

Idaho Code section 63-705 provides guidance on how the income limitations for the Property Tax Reduction program is calculated, stating in part (Emphasis added):

(1)(a) The state tax commission shall publish adjustments to the income limitations, which shall be the greater of:

(i) An individual’s income as defined in section 63-701, Idaho Code, of not more than thirty-one thousand two hundred and eighty dollars (\$31,280) per household for tax year 2020 and each tax year thereafter; or

(ii) One hundred eighty-five percent (185%) of the federal poverty guidelines for a household of two (2) for tax year 2020 and each tax year thereafter.

For the 2020 application year, 185% of the federal poverty guidelines for a household of two was \$31,280. After the addition of Petitioner’s federal adjusted gross income, his household income was calculated to be \$89,309. This is well past the maximum to qualify for the program.

CONCLUSION

Petitioner did not include his federal adjusted gross income on his 2019 income tax return for his 2020 Property Tax Reduction application. His application was audited, and the benefit he received was requested to be re-paid with interest. The Tax Commission has determined that the adjustment was appropriate and should be upheld.

THEREFORE, the Notice dated May 24, 2022, and directed to _____ is hereby APPROVED and MADE FINAL.

IT IS ORDERED that Petitioner repay the following 2020 property tax reduction benefit plus interest.

<u>BENEFIT</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$720	\$22.52	\$742.52

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

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

DATED this _____ day of _____ 2023.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2023,
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:

Receipt No.
